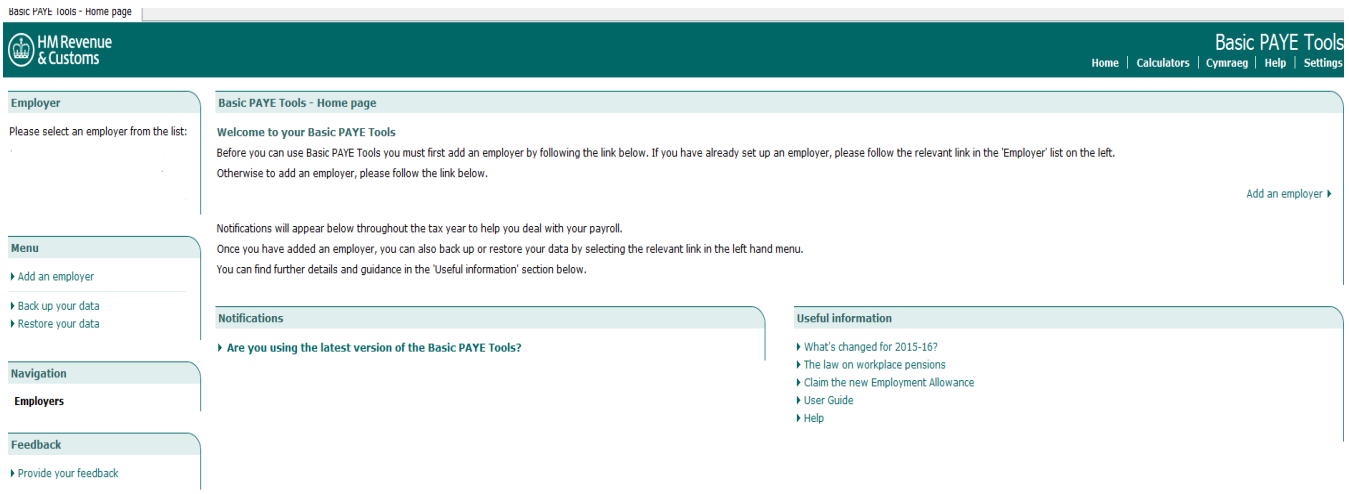
Basic PAYE Tools
User Guide

All users:
Using Basic PAYE Tools

Includes how to correct submissions in the current tax year.

You can use this guide from 6th April 2015


Basic PAYE Tools - Home page
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer
Please select an employer from the list:
Basic PAYE Tools - Home page
Welcome to your Basic PAYE Tools
Before you can use Basic PAYE Tools you must first add an employer by following the link below. If you have already set up an employer, please follow the relevant link in the 'Employer' list on the left.
Otherwise to add an employer, please follow the link below.
Add an employer
Notifications will appear below throughout the tax year to help you deal with your payroll.
Once you have added an employer, you can also back up or restore your data by selecting the relevant link in the left hand menu.
You can find further details and guidance in the 'Useful information' section below.
Menu
Add an employer
Back up your data
Restore your data
Notifications
Are you using the latest version of the Basic PAYE Tools?
Useful information
What's changed for 2015-16?
The law on workplace pensions
Claim the new Employment Allowance
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Although we have tried to remove jargon from this User Guide, all employers will need to know and understand the new expressions that go with real time information.

Full Payment Summary (FPS)

You report your payroll information by sending Full Payment Submissions. An FPS tells HM Revenue & Customs (HMRC) the amount of tax and National Insurance contributions (NICs) that you have deducted from your employees' pay. This is the amount HMRC will expect you to pay in full on the normal monthly due date.

Employer Payment Summary (EPS)

If no payments to employees are made within a pay period, or you want to recover statutory payments, Construction Industry Scheme (CIS) deductions suffered or claim Employment Allowance, you must send an EPS.

NINO Verification Request (NVR)

If you want to check that the National Insurance number (NINO) provided by your employee is correct, or find out what your employee's is, you can send an NVR.

Earlier Year Update (EYU)

You can change the details of an employees' pay and deductions for a tax year which has ended, where the pay and deductions were originally reported in real time.

Introduction

This is the user guide for the Basic PAYE Tools.

Before you use this guide you need to have already done the following:

1. Registered as an employer with HMRC.
2. Enrolled to use HMRC online services.
3. Downloaded and installed Basic PAYE Tools (for the 2015 to 2016 tax year) onto your computer (the home page is shown on the front of this guide). Please check you are using the latest available version of Basic PAYE Tools.
4. Added your employer and employee details into the Basic PAYE Tools.

If you need help with items 3 and 4 above, see **First time users: download and install Basic PAYE Tools.**

You are now ready to add employees pay details - you need to do this on or before each date that you pay them.

This is not a fully comprehensive guide to using Basic PAYE Tools, but gives basic information about the product and the topics we think you will find most useful.

It contains answers to some of the common questions we know customers are already asking and we will add to the guide as we know more about what help customers need.

Although the Basic PAYE Tools does not fully support auto enrolment and won't calculate the pension contributions you and your employees need to make, assess your staff or supply information to your pension provider; you can still use Basic PAYE Tools to run payroll and report the pension contributions paid by your employees.

The screenshots in this guide are the main ones you will need to know about, but does not include them all as there are some that most employers will not use because they apply to more unusual circumstances.

Due to continuing improvements the screens in the Basic PAYE Tools may look slightly different to those shown within this Guide.

Please check that you are using the latest version of this User Guide. The latest version will always be available from the HMRC website at **All users: using Basic PAYE Tools .**

Finding your way round the Basic PAYE Tools

Until you become familiar with the Basic PAYE Tools you may not know where to click to carry out certain tasks. The next couple of pages give you an overview of the navigation.

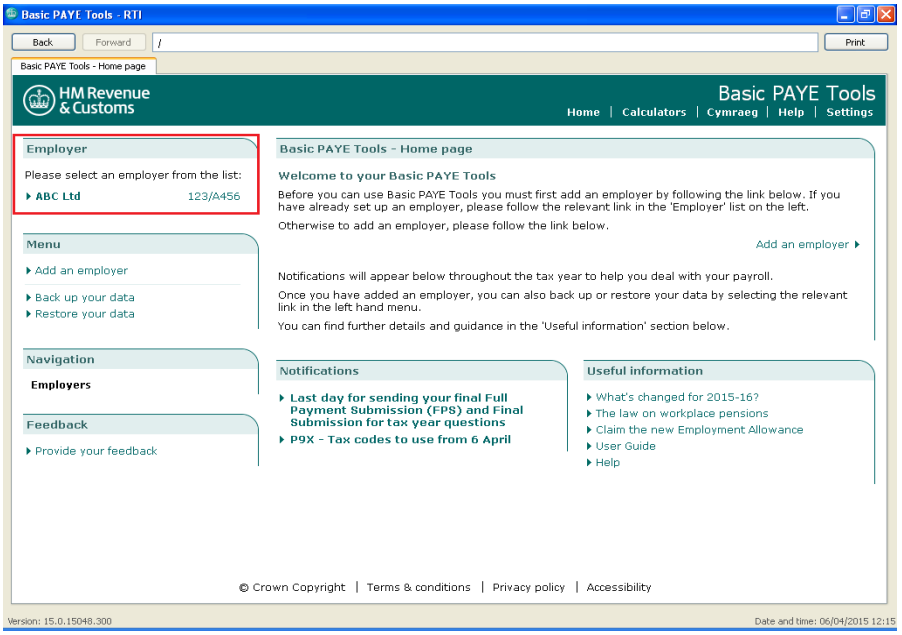
Home screen

Open the Basic PAYE Tools and you are automatically taken to the home page.

Useful links at the top of the screen include:

- Home - takes you back to the Home page
- Calculators - this will take you to a range of calculators you can use within the Basic PAYE Tools
- Help - if this User Guide does not provide the help you need, there are other sources where you can find further help

On the left is the '**Employer**' list. This list includes a link showing the name of your employer.


Basic PAYE Tools - RTI
Back
Forward
Print
Basic PAYE Tools - Home page
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer
Please select an employer from the list:
ABC Ltd 123/A456
Basic PAYE Tools - Home page
Welcome to your Basic PAYE Tools
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Menu
Add an employer
Back up your data
Restore your data
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Employers
Feedback
Provide your feedback
Notifications
Last day for sending your final Full Payment Submission (FPS) and Final Submission for tax year questions
P9X - Tax codes to use from 6 April
Useful information
What's changed for 2015-16?
The law on workplace pensions
Claim the new Employment Allowance
User Guide
Help
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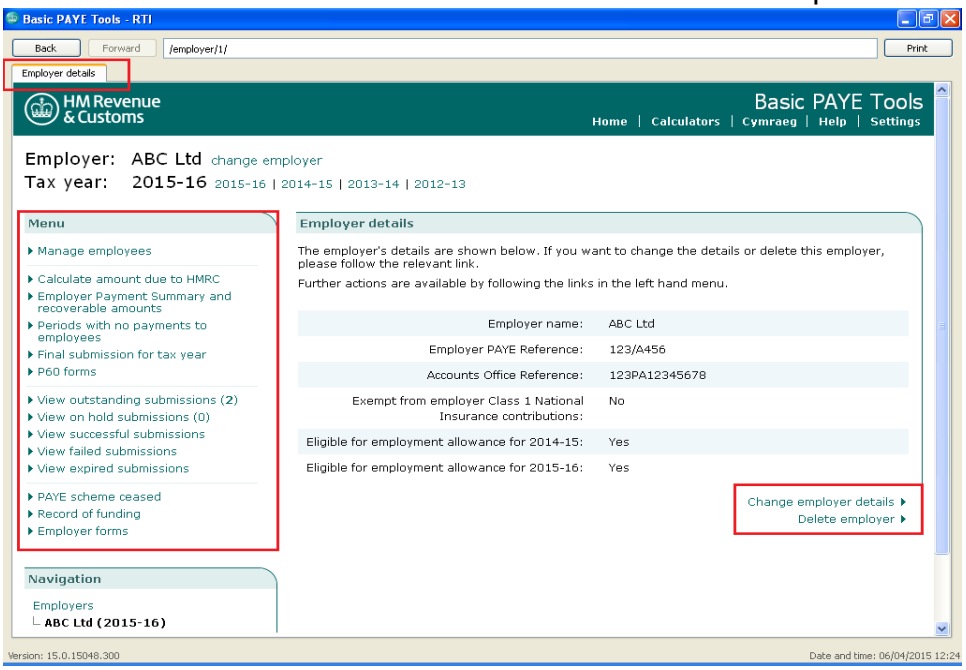
Version: 15.0.15048.300
Date and time: 06/04/2015 12:15

Select your employer by clicking on the name - here it is ABC Ltd.

Employer details

This takes you to the **'Employer details'** screen shown below, and the name of the screen is shown in the white tab at the top.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/
Print
Employer details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Calculate amount due to HMRC
Employer Payment Summary and recoverable amounts
Periods with no payments to employees
Final submission for tax year
P60 forms
View outstanding submissions (2)
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
PAYE scheme ceased
Record of funding
Employer forms
Navigation
Employers
ABC Ltd (2015-16)
Employer details
The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2014-15: Yes
Eligible for employment allowance for 2015-16: Yes
Change employer details
Delete employer
Version: 15.0.15048.300
Date and time: 06/04/2015 12:24

The **Employer** name is shown below the HMRC logo.

The **Tax year** is also shown. Note that this needs to show the tax year for which you are carrying out tasks, such as paying staff.

The 'Menu' on the left contains a number of links to tasks you may need to carry out, and these are described below.

Under the **'Menu'** you can select:

- **'Manage employees'** - manage employees is explained below under the heading **'Employee details'**
- **'Calculate amount due to HMRC'** - calculate amount due to HMRC
- **'Employer Payment Summary and recoverable amounts' -** add, change or view recoverable amounts
- **'Periods with no payments to employees'** - add or view tax months where you have paid, or will pay none of your employees
- **'Final submission for tax year'** - add or view the information needed on the final submission for the tax year
- **'P60 forms'** - form P60 end-of-year certificates will be held here at the end of the relevant tax year
- **'View outstanding submissions ( )'** - send outstanding submissions (the number of outstanding submissions is shown in the brackets)

- **'View on hold submissions ( )'** – submissions that have been sent but a success or fail message has not yet been received from HMRC
- **'View successful submissions'** - view successful submissions
- **'View failed submissions'** - view failed submissions
- **'View expired submissions'** - submissions that have been sent but a success or fail message could not be obtained from HMRC
- **'PAYE scheme ceased'** - add or view the date this PAYE scheme ceased
- **'Record of funding'** - add or view any funding received from HMRC
- **'Employer forms'** - forms that an employer may need to complete
- You can also change employer details by selecting **'Change employer details'** from bottom right of the screen

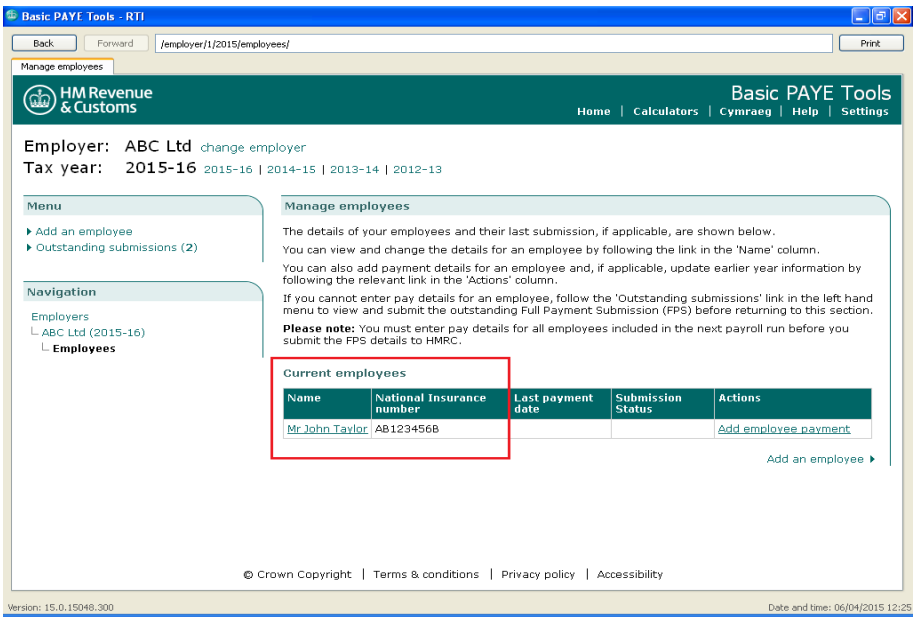
Employee details

From the 'Employer details' screen select **'Manage employees'** from the top left of the screen.

This takes you to the 'Manage employees' screen shown below.

The 'Menu' on the left contains links to tasks you may need to carry out.

The table in the centre of the screen lists all of your current employees. Click on the employee name - Mr John Taylor.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/
Print
Manage employees
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Add an employee
Outstanding submissions (2)
Navigation
Employers
ABC Ltd (2015-16)
Employees
Manage employees
The details of your employees and their last submission, if applicable, are shown below.
You can view and change the details for an employee by following the link in the 'Name' column.
You can also add payment details for an employee and, if applicable, update earlier year information by following the relevant link in the 'Actions' column.
If you cannot enter pay details for an employee, follow the 'Outstanding submissions' link in the left hand menu to view and submit the outstanding Full Payment Submission (FPS) before returning to this section.
Please note: You must enter pay details for all employees included in the next payroll run before you submit the FPS details to HMRC.
Current employees
Name
National Insurance number
Last payment date
Submission Status
Actions
Mr John Taylor
AB123456B
Add employee payment
Add an employee
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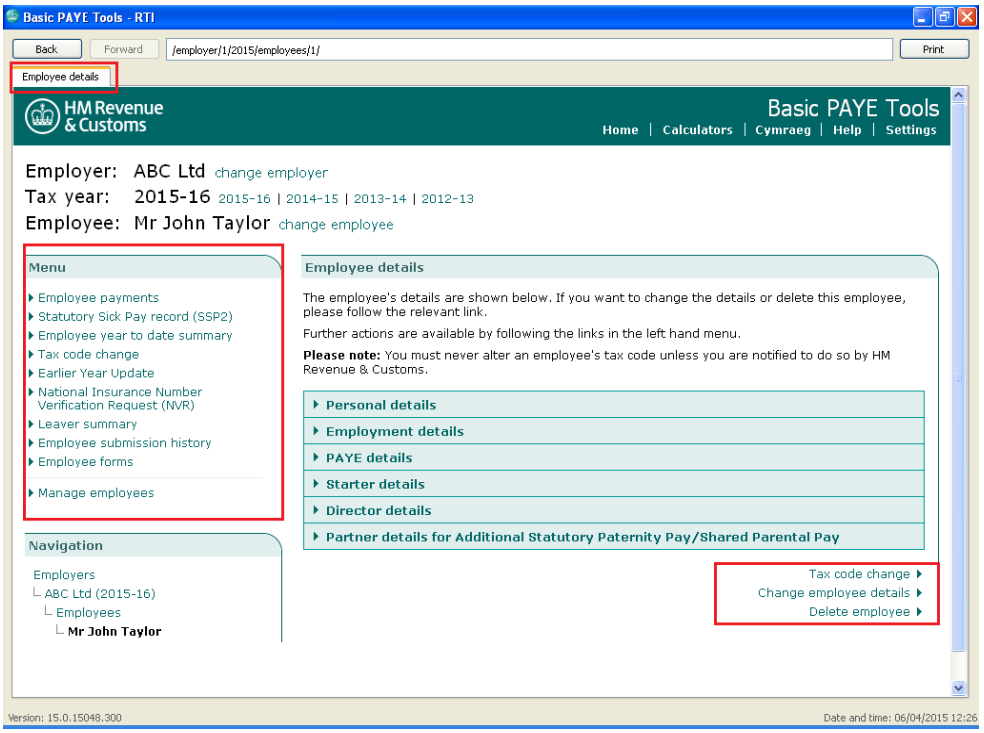
Version: 15.0.15048.300
Date and time: 06/04/2015 12:25

This takes you to the **'Employee details'** screen shown below. The 'Menu' on the left contains a number of links to tasks you may need to carry out, and these are described below.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/
Print
Employee details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Employee payments
Statutory Sick Pay record (SSP2)
Employee year to date summary
Tax code change
Earlier Year Update
National Insurance Number Verification Request (NVR)
Leaver summary
Employee submission history
Employee forms
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Employee details
The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.
Personal details
Employment details
PAYE details
Starter details
Director details
Partner details for Additional Statutory Paternity Pay/Shared Parental Pay
Tax code change
Change employee details
Delete employee
Version: 15.0.15048.300
Date and time: 06/04/2015 12:26

Under the **'Menu'** you can select:

- **'Employee payments' -** add, change or view details of an employee's pay
- **'Statutory Sick Pay record (SSP2)' -** add or view details of an employee's sickness and Statutory Sick Pay (SSP)
- **'Employee year to date summary' -** view how much the employee has been paid to date along with the deductions
- **'Tax code change' -** you can change/update your employee's tax code
- **'Earlier Year Update' -** you can change the details of an employees' pay and deductions for a tax year which has ended
- **'National Insurance Number Verification Request (NVR)' -** validate or trace a National Insurance number for an employee
- **'Leaver summary'** enter leaving details for an employee or view details of an employee who has left
- **'Employee submission history'** - view any submissions which have successfully been sent to HMRC
- **'Employee forms'** - forms that an employer may need to complete which relate to this employee

You can also change employee details by selecting **'Change employee details'** from bottom right of the screen.

Preparing to use the Basic PAYE Tools

The following pages cover:

- paying your employees and calculating the deductions
- calculate how much to pay HMRC each month
- telling HMRC that you did not pay any staff wages in a whole tax month
- back-up or restore your data

When to send your payroll submission

You need to send your Full Payment Submission (FPS) on or before the date you pay your employees. You need to do this every time you pay staff. There will be penalties for employers who do not send their information on or before the date staff are paid.

Paying your employees and calculating the deductions

When you enter an employee's pay, the Basic PAYE Tools will:

- work out that employee's tax, NICs and student loan deductions
- record these details on the **'Employee pay and deductions record'** for that employee
- hold the amount of these deductions ready to go on the **'Employer Payment Record'** so that you know the amount due to HMRC each month

Top Tip	Don't start entering pay for any of your employees until you have added all your employees to the Basic PAYE Tools.

1. Calculate statutory payments

If you need to calculate statutory payments such as Statutory Sick Pay, Statutory Maternity Pay or the new Shared Parental Pay, you must to do this before entering the pay details.

To calculate statutory payments, select the 'Calculators' link at the top of the screen, and this will display the range of calculator tools. Select the right calculator, and work out the amount of the statutory payment then make a note of the amount so that you can enter it on the pay details screen.

If you are calculating Statutory Sick Pay (SSP), we recommend that you select the:

- employer from the Employer list
- Manage employees link from the Menu on the left of the screen

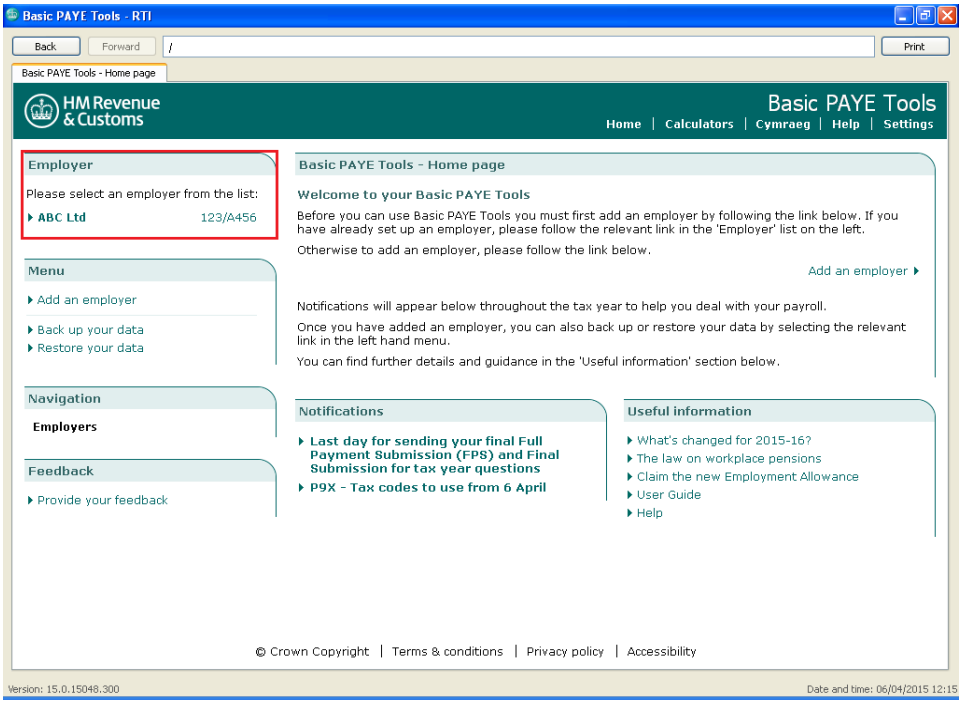
- name of the employee from the table in the centre of the screen
- Statutory Sick Pay record (SSP2) link from the Menu on the left of the screen, and follow the instructions on screen

Additionally you need to keep a separate note of the amounts of statutory payments you pay to employees as you will need this information at the end of the tax month so you can calculate how much of it you can recover. There are calculators that will help you too - see **'Calculate how much to pay HMRC each month'.**

2. Add employee payment

To enter an employee's pay you need to, from the homepage:

- select the employer from the Employer list


Basic PAYE Tools - RTI
Back
Forward
Print
Basic PAYE Tools - Home page
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer
Please select an employer from the list:
ABC Ltd 123/A456
Menu
Add an employer
Back up your data
Restore your data
Navigation
Employers
Feedback
Provide your feedback
Basic PAYE Tools - Home page
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The law on workplace pensions
Claim the new Employment Allowance
User Guide
Help
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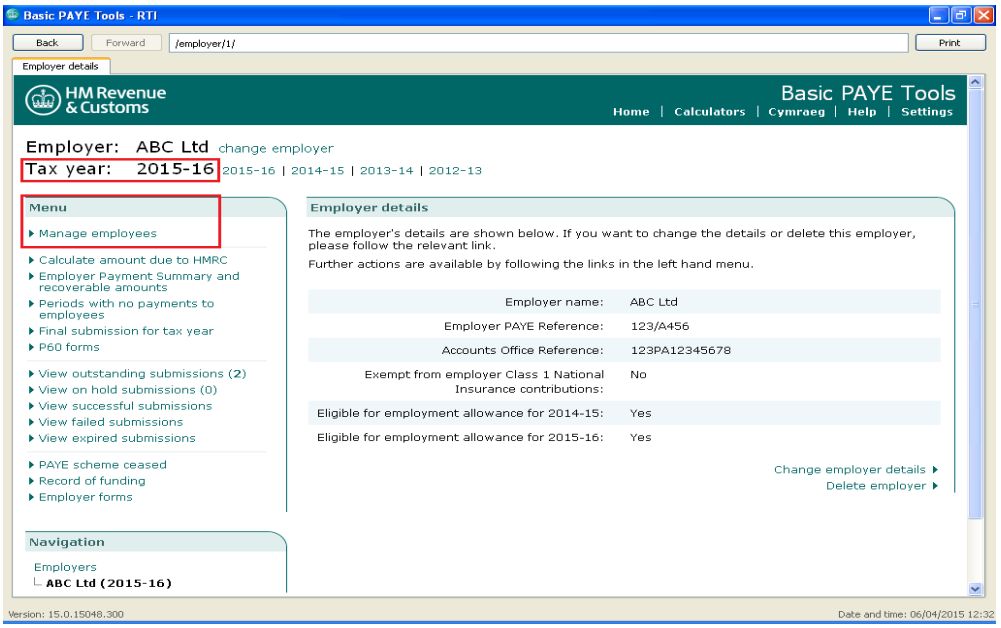
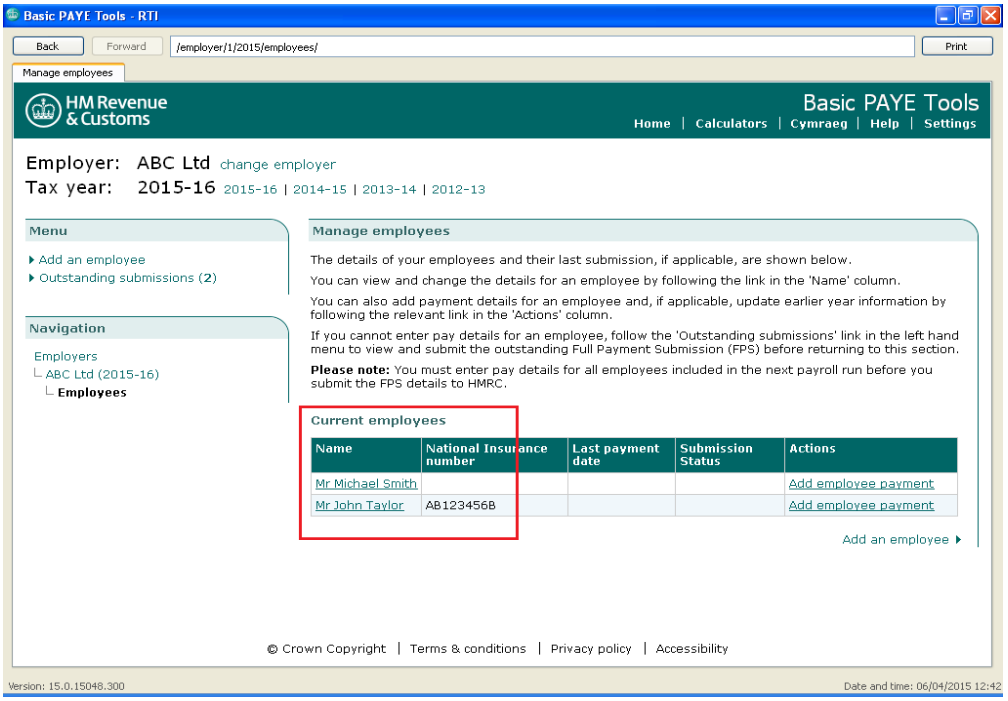
- Check that you have the correct tax year selected.

  For example if you are paying wages in the 2015 to 2016 tax year then make sure you select the 2015 to 2016 tax year - as shown on next page.

- select the **'Manage employees'** link from the menu


Basic PAYE Tools - RTI
Back
Forward
/employer/1/
Print
Employer details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Calculate amount due to HMRC
Employer Payment Summary and recoverable amounts
Periods with no payments to employees
Final submission for tax year
P60 forms
View outstanding submissions (2)
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
PAYE scheme ceased
Record of funding
Employer forms
Navigation
Employers
ABC Ltd (2015-16)
Employer details
The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2014-15: Yes
Eligible for employment allowance for 2015-16: Yes
Change employer details
Delete employer
Version: 15.0.15048.300
Date and time: 06/04/2015 12:32

Select the employee you will pay from the 'current employee' list.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/
Print
Manage employees
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Add an employee
Outstanding submissions (2)
Navigation
Employers
ABC Ltd (2015-16)
Employees
Manage employees
The details of your employees and their last submission, if applicable, are shown below.
You can view and change the details for an employee by following the link in the 'Name' column.
You can also add payment details for an employee and, if applicable, update earlier year information by following the relevant link in the 'Actions' column.
If you cannot enter pay details for an employee, follow the 'Outstanding submissions' link in the left hand menu to view and submit the outstanding Full Payment Submission (FPS) before returning to this section.
Please note: You must enter pay details for all employees included in the next payroll run before you submit the FPS details to HMRC.
Current employees
Name
National Insurance number
Last payment date
Submission Status
Actions
Mr Michael Smith
Add employee payment
Mr John Taylor
AB123456B
Add employee payment
Add an employee
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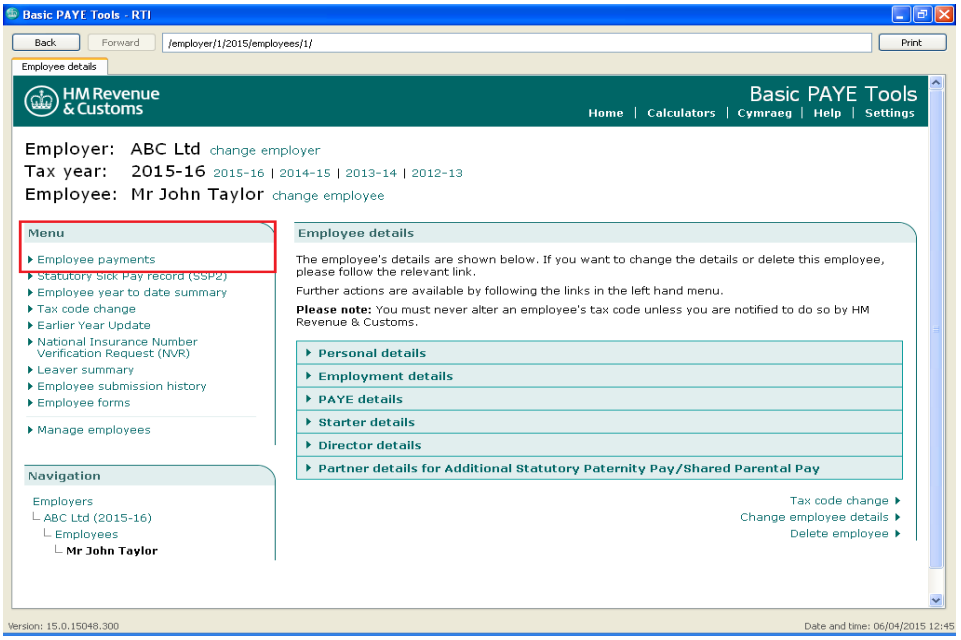
Version: 15.0.15048.300
Date and time: 06/04/2015 12:42

Select the 'Employee payments' link from the menu.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/
Print
Employee details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Employee payments
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Employee year to date summary
Tax code change
Earlier Year Update
National Insurance Number Verification Request (NVR)
Leaver summary
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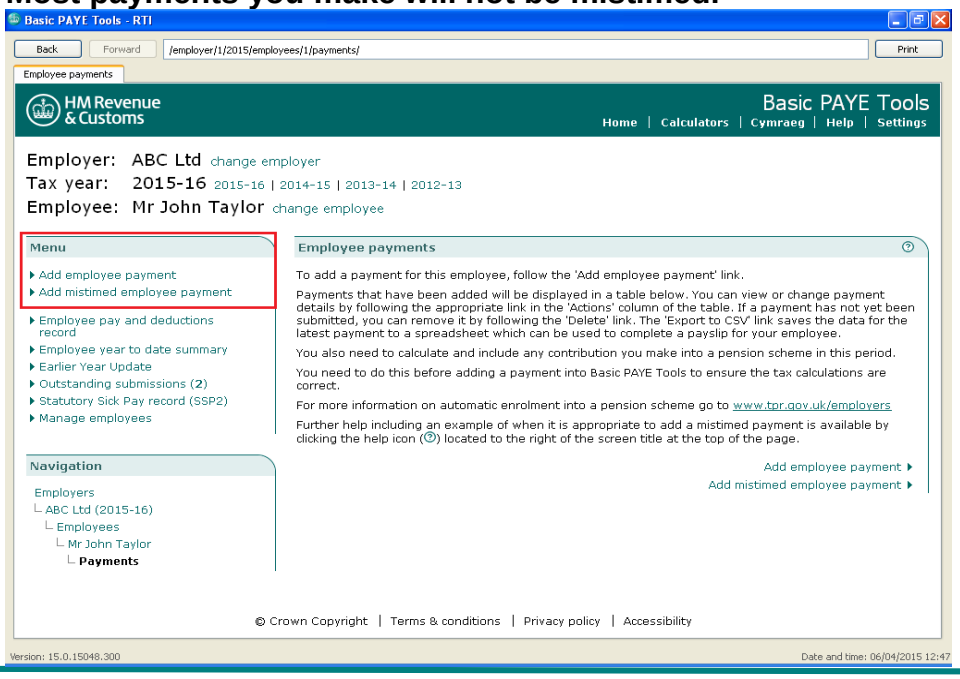
Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.
Personal details
Employment details
PAYE details
Starter details
Director details
Partner details for Additional Statutory Paternity Pay/Shared Parental Pay
Tax code change
Change employee details
Delete employee
Version: 15.0.15048.300
Date and time: 06/04/2015 12:45

There are 2 options at the top of the menu on the left hand side of the screen.

1) **Add employee payment** - select this option to enter and calculate deductions on an employee's pay.

2) **Add mistimed employee payment** - select this option if you are making a payment that an employee was entitled to receive either earlier or later than the date on which it will be paid, for example paying overtime that the employee was entitled to be paid in a previous pay period or a bonus the employee is not entitled to until a later pay period.

Most payments you make will not be mistimed.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (2)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Add employee payment
Add mistimed employee payment
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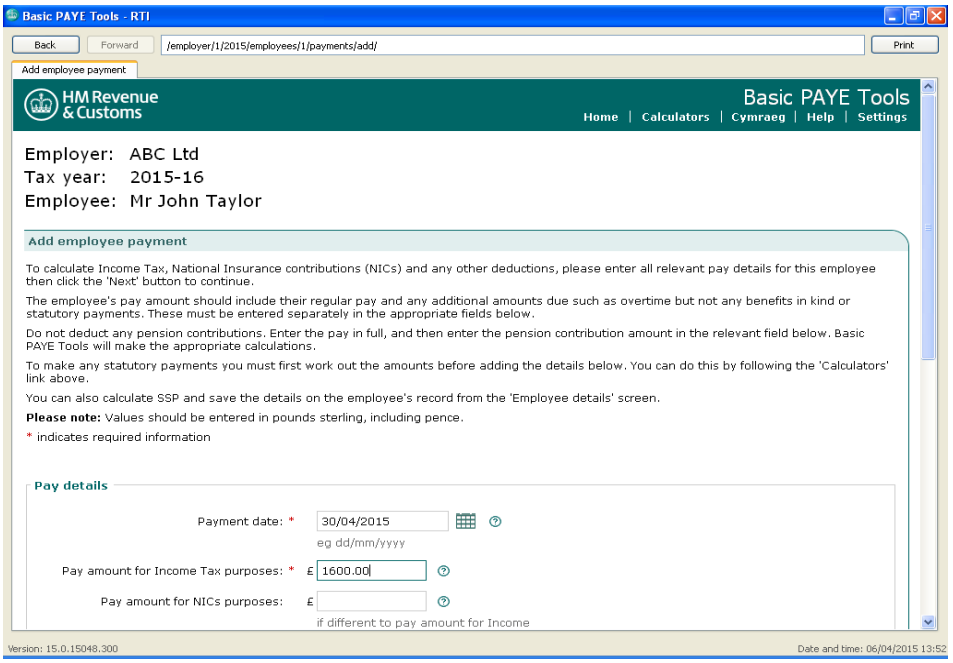
Version: 15.0.15048.300
Date and time: 06/04/2015 12:47

To enter an employee's pay select the 'Add employee payment' link from the menu. Read the guidance at the top of the screen and enter the pay details. Select 'Next' to move to the next screen.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/add/
Print
Add employee payment
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd
Tax year: 2015-16
Employee: Mr John Taylor
Add employee payment
To calculate Income Tax, National Insurance contributions (NICs) and any other deductions, please enter all relevant pay details for this employee then click the 'Next' button to continue.
The employee's pay amount should include their regular pay and any additional amounts due such as overtime but not any benefits in kind or statutory payments. These must be entered separately in the appropriate fields below.
Do not deduct any pension contributions. Enter the pay in full, and then enter the pension contribution amount in the relevant field below. Basic PAYE Tools will make the appropriate calculations.
To make any statutory payments you must first work out the amounts before adding the details below. You can do this by following the 'Calculators' link above.
You can also calculate SSP and save the details on the employee's record from the 'Employee details' screen.
Please note: Values should be entered in pounds sterling, including pence.
* indicates required information
Pay details
Payment date: *
30/04/2015
eg dd/mm/yyyy
Pay amount for Income Tax purposes: *
£ 1600.00
Pay amount for NICs purposes:
£
if different to pay amount for Income
Version: 15.0.15048.300
Date and time: 06/04/2015 13:52

As part of completing your real time information return, you will need to input pension contribution amounts for the employee (where applicable) into Basic PAYE Tools.

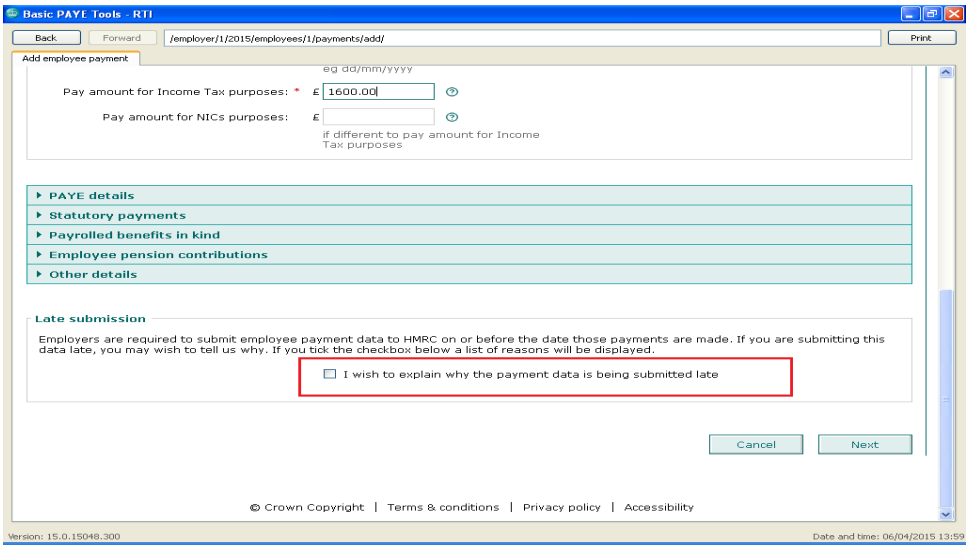
When you set up your pension scheme you will have agreed with your provider;

- the percentage of earnings that will be paid by the employer and employee
- which earnings will be used to calculate pension contributions (the 'pensionable earnings'), for example 'qualifying earnings', 'basic pay', or 'all pay'
- when pension contributions are to be paid (the 'due date')

You should ask your pension provider how much your contributions should be and when you should pay them. You can then input this information into the Basic PAYE Tools. You will need to know whether contributions should be paid from gross pay (commonly known as a 'net pay arrangement') or net pay (commonly known as 'relief at source' arrangement). Make sure you check this and input the corresponding gross or net pension contributions into the tool.

At the bottom of the page there is an option to explain, if a submission is late, the reason why. If your submission is late it is your opportunity to explain the reason to HMRC. It will be considered before penalties are charged to your account if appropriate.

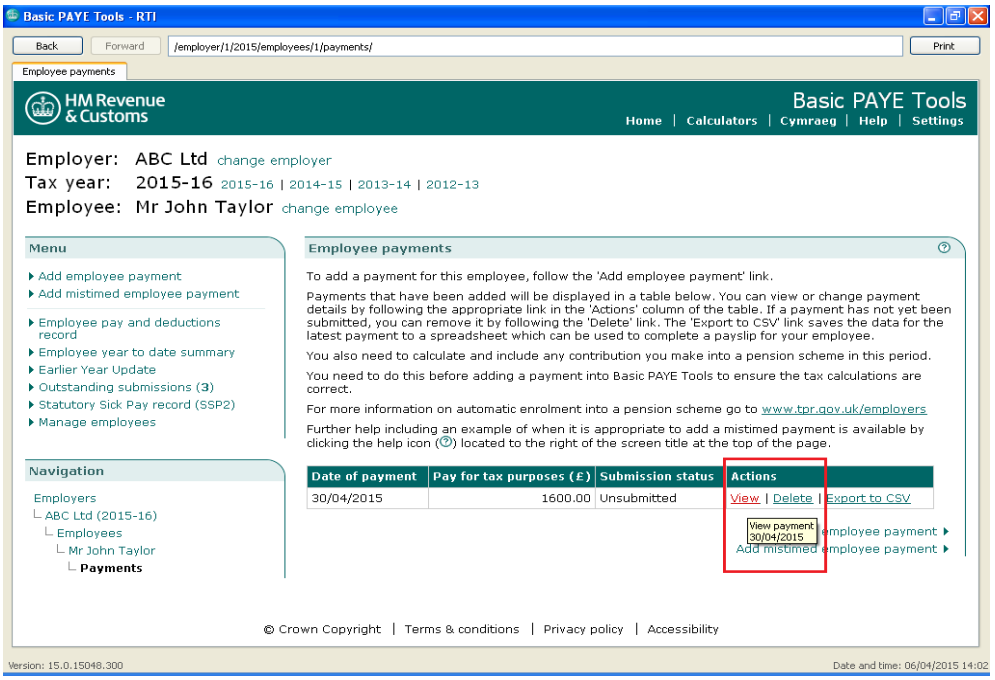
Select 'Next' to move to the next screen.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/add/
Print
Add employee payment
eg dd/mm/yyyy
Pay amount for Income Tax purposes: *
£ 1600.00
Pay amount for NICs purposes:
£
if different to pay amount for Income Tax purposes
PAYE details
Statutory payments
Payrolled benefits in kind
Employee pension contributions
Other details
Late submission
Employers are required to submit employee payment data to HMRC on or before the date those payments are made. If you are submitting this data late, you may wish to tell us why. If you tick the checkbox below a list of reasons will be displayed.
I wish to explain why the payment data is being submitted late
Cancel
Next
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 13:59

The following screen displays the amounts you have entered so that you can check them. If they are correct, select 'Next' to save the pay details and calculate the tax, NICs and student loan deductions.

This takes you back to the 'Employee payments' screen which has now been updated to reflect the payment that you have just entered.

Select 'View' from the centre of the screen - as shown below.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (3)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon located to the right of the screen title at the top of the page.
Date of payment
Pay for tax purposes (£)
Submission status
Actions
30/04/2015
1600.00
Unsubmitted
View | Delete | Export to CSV
View payment 30/04/2015
employee payment
Add mistimed employee payment
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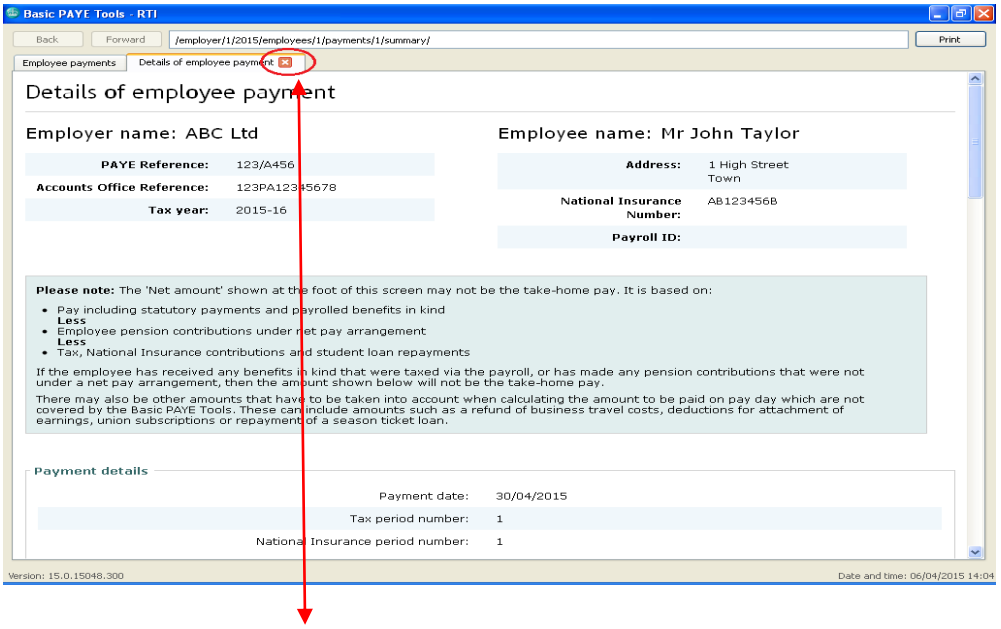
Version: 15.0.15048.300
Date and time: 06/04/2015 14:02

This will display the **'Details of employee payment'.**

Some of the details on this screen will need to be shown on your employee's payslip. Basic PAYE Tools does not produce payslips so you will need to copy the amounts.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/1/summary/
Print
Employee payments
Details of employee payment
Details of employee payment
Employer name: ABC Ltd
PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Tax year: 2015-16
Employee name: Mr John Taylor
Address: 1 High Street Town
National Insurance Number: AB123456B
Payroll ID:
Please note: The 'Net amount' shown at the foot of this screen may not be the take-home pay. It is based on:
Pay including statutory payments and payrolled benefits in kind
Less
Employee pension contributions under net pay arrangement
Less
Tax, National Insurance contributions and student loan repayments
If the employee has received any benefits in kind that were taxed via the payroll, or has made any pension contributions that were not under a net pay arrangement, then the amount shown below will not be the take-home pay.
There may also be other amounts that have to be taken into account when calculating the amount to be paid on pay day which are not covered by the Basic PAYE Tools. These can include amounts such as a refund of business travel costs, deductions for attachment of earnings, union subscriptions or repayment of a season ticket loan.
Payment details
Payment date: 30/04/2015
Tax period number: 1
National Insurance period number: 1
Version: 15.0.15048.300
Date and time: 06/04/2015 14:04

Select the red cross '**X**' - highlighted by the circle above - to close the 'Details of employee payment' screen.

3. If you are making a payment to another employee:

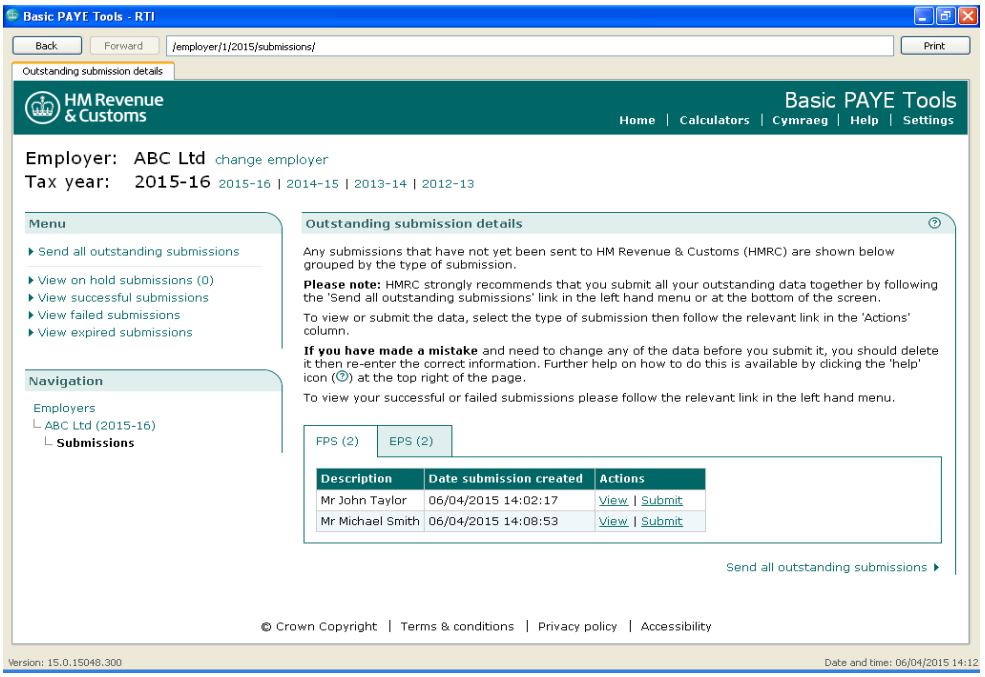
- select 'Employees' from the 'Navigation' menu on the left of the screen
- select the employee you will pay from the 'current employee' list
- follow the steps above for making payments to any remaining employees

4. Send the payroll information to HMRC

Once the last employee has been paid, you are now ready to send your pay details to HMRC for this pay period. You **must** send this information to HMRC on or before the day you pay your employees.

Click on the **'Outstanding submissions'** link from the menu.

You will see all the employees that you are paying in this pay period.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/submissions/
Print
Outstanding submission details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Send all outstanding submissions
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
Navigation
Employers
ABC Ltd (2015-16)
Submissions
Outstanding submission details
Any submissions that have not yet been sent to HM Revenue & Customs (HMRC) are shown below grouped by the type of submission.
Please note: HMRC strongly recommends that you submit all your outstanding data together by following the 'Send all outstanding submissions' link in the left hand menu or at the bottom of the screen.
To view or submit the data, select the type of submission then follow the relevant link in the 'Actions' column.
If you have made a mistake and need to change any of the data before you submit it, you should delete it then re-enter the correct information. Further help on how to do this is available by clicking the 'help' icon (?) at the top right of the page.
To view your successful or failed submissions please follow the relevant link in the left hand menu.
FPS (2)
EPS (2)
Description
Date submission created
Actions
Mr John Taylor
06/04/2015 14:02:17
View | Submit
Mr Michael Smith
06/04/2015 14:08:53
View | Submit
Send all outstanding submissions
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Version: 15.0.15048.300
Date and time: 06/04/2015 14:12

These submissions are called Full Payment Submissions (FPS). You can see that the unsubmitted information here is the FPS. There are 3 other types of submissions:

- Employer Payment Summary (EPS)
- NINo Verification Request (NVR)
- Earlier Year Update (EYU)

All employers need to understand the consequences of sending an FPS to HMRC.

An FPS tells HMRC the amount you have deducted from your employees, and this is the amount you need to pay over to HMRC in full.

The amount due to HMRC will only be reduced if you are able to recover any statutory payments or other amounts. You will need to send an Employer Payment Summary (EPS) to do this.

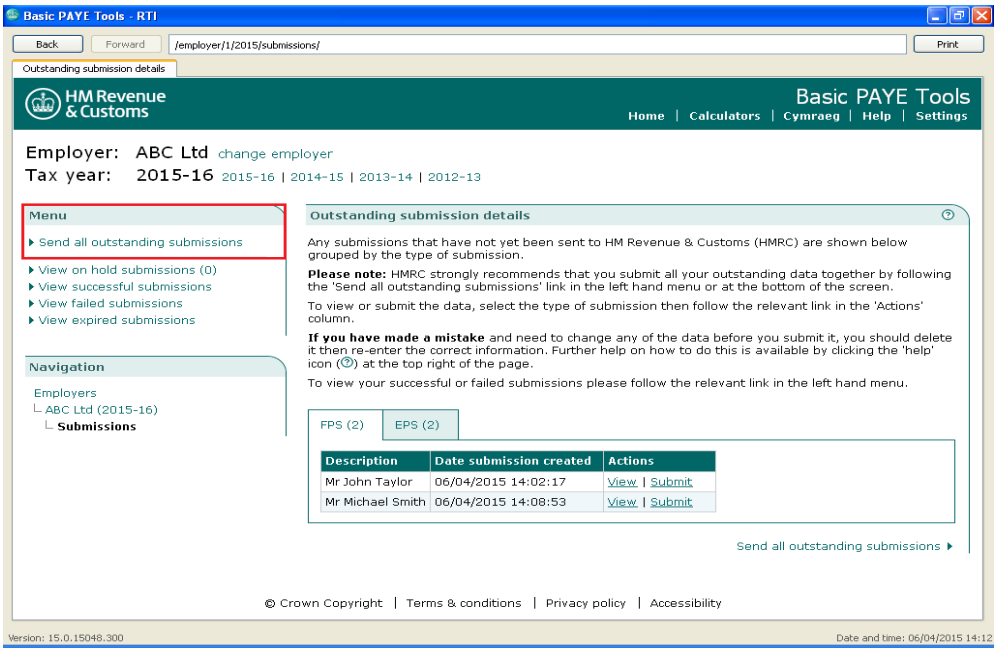
The importance of this is covered in more detail under the headings

How much do I have to pay HMRC?

and

Tell HMRC that you did not pay any staff wages in a whole tax month

You need to select the **'Send all outstanding submissions'** link from the Menu on the left of the screen.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/submissions/
Print
Outstanding submission details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Send all outstanding submissions
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
Navigation
Employers
ABC Ltd (2015-16)
Submissions
Outstanding submission details
Any submissions that have not yet been sent to HM Revenue & Customs (HMRC) are shown below grouped by the type of submission.
Please note: HMRC strongly recommends that you submit all your outstanding data together by following the 'Send all outstanding submissions' link in the left hand menu or at the bottom of the screen.
To view or submit the data, select the type of submission then follow the relevant link in the 'Actions' column.
If you have made a mistake and need to change any of the data before you submit it, you should delete it then re-enter the correct information. Further help on how to do this is available by clicking the 'help' icon (?) at the top right of the page.
To view your successful or failed submissions please follow the relevant link in the left hand menu.
FPS (2)
EPS (2)
Description
Date submission created
Actions
Mr John Taylor
06/04/2015 14:02:17
View | Submit
Mr Michael Smith
06/04/2015 14:08:53
View | Submit
Send all outstanding submissions
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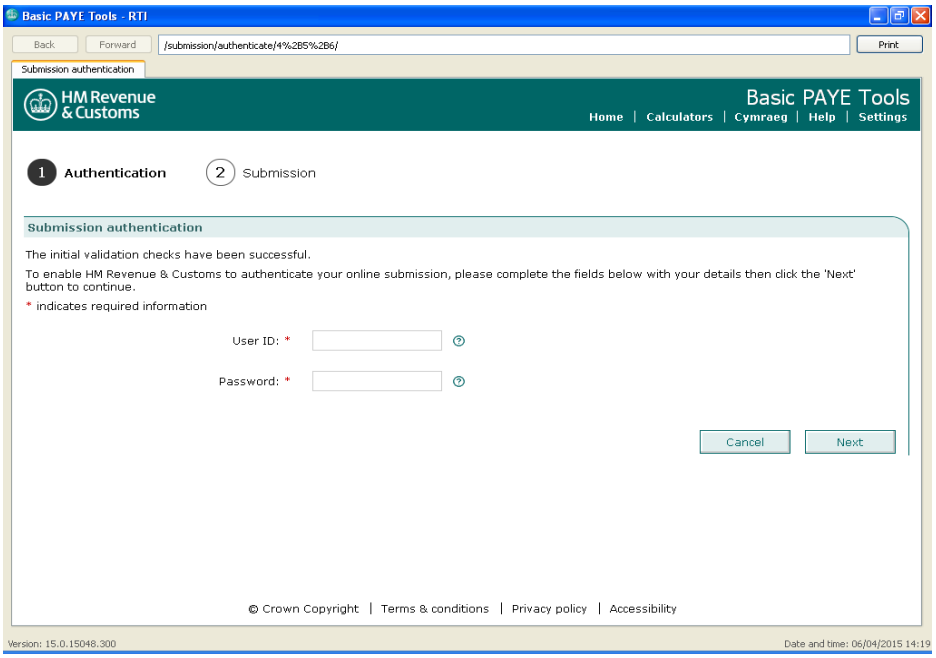
Version: 15.0.15048.300
Date and time: 06/04/2015 14:12

Select 'Next' to move to the next screen.

You will then be at the 'Submission authentication' screen where you will need to enter your User ID and Password and then select 'Next'.

You may know these as the Government Gateway User ID and Password.


Basic PAYE Tools - RTI
Back
Forward
/submission/authenticate/4%2B5%2B6/
Print
Submission authentication
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication
2 Submission
Submission authentication
The initial validation checks have been successful.
To enable HM Revenue & Customs to authenticate your online submission, please complete the fields below with your details then click the 'Next' button to continue.
* indicates required information
User ID: *
Password: *
Cancel
Next
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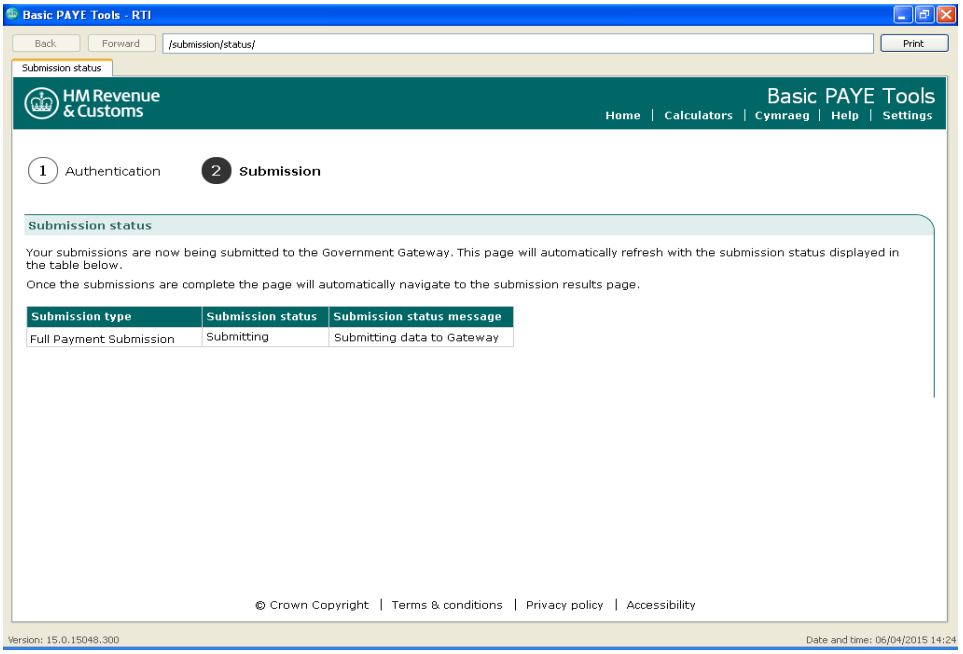
Version: 15.0.15048.300
Date and time: 06/04/2015 14:19

The next screen indicates that the message is in the process of being sent to the Government Gateway.


Basic PAYE Tools - RTI
Back
Forward
/submission/status/
Print
Submission status
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication
2 Submission
Submission status
Your submissions are now being submitted to the Government Gateway. This page will automatically refresh with the submission status displayed in the table below.
Once the submissions are complete the page will automatically navigate to the submission results page.
Submission type
Submission status
Submission status message
Full Payment Submission
Submitting
Submitting data to Gateway
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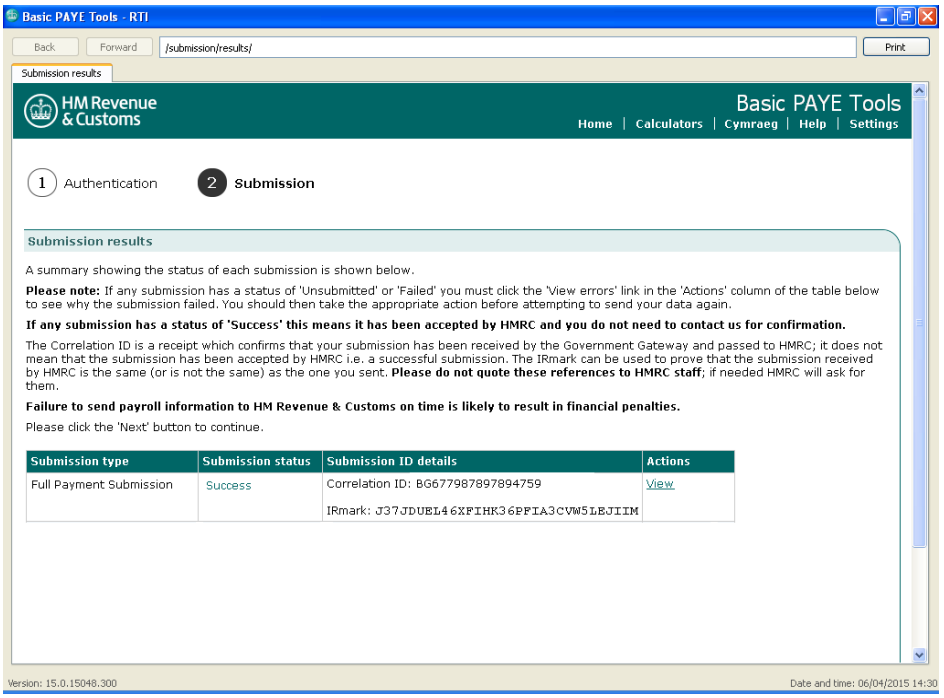
Version: 15.0.15048.300
Date and time: 06/04/2015 14:24

You should then receive the following submission success message.

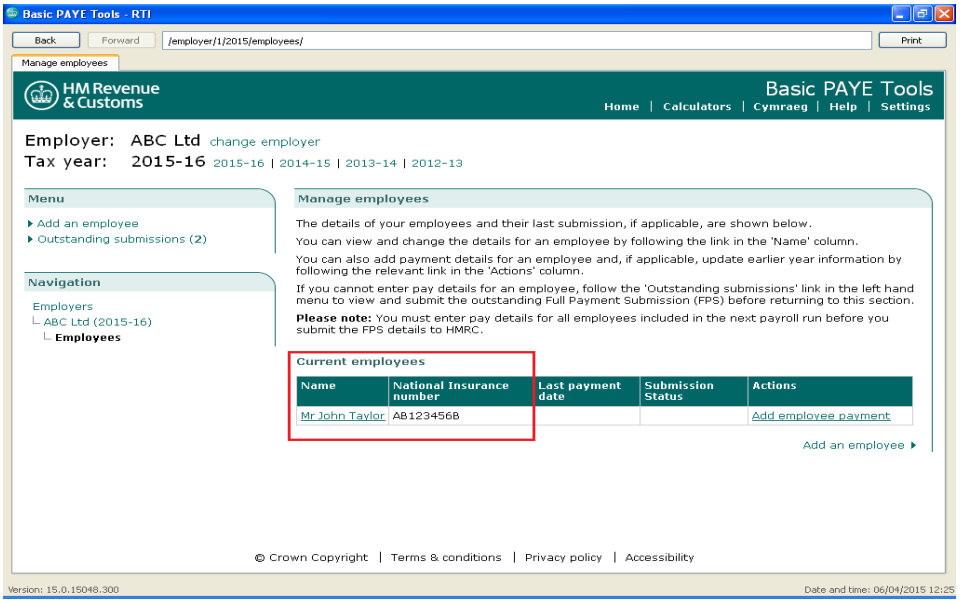

Basic PAYE Tools - RTI
Back
Forward
/submission/results/
Print
Submission results
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication
2 Submission
Submission results
A summary showing the status of each submission is shown below.
Please note: If any submission has a status of 'Unsubmitted' or 'Failed' you must click the 'View errors' link in the 'Actions' column of the table below to see why the submission failed. You should then take the appropriate action before attempting to send your data again.
If any submission has a status of 'Success' this means it has been accepted by HMRC and you do not need to contact us for confirmation.
The Correlation ID is a receipt which confirms that your submission has been received by the Government Gateway and passed to HMRC; it does not mean that the submission has been accepted by HMRC i.e. a successful submission. The IRmark can be used to prove that the submission received by HMRC is the same (or is not the same) as the one you sent. Please do not quote these references to HMRC staff; if needed HMRC will ask for them.
Failure to send payroll information to HM Revenue & Customs on time is likely to result in financial penalties.
Please click the 'Next' button to continue.
Submission type
Submission status
Submission ID details
Actions
Full Payment Submission
Success
Correlation ID: BG677987897894759
View
IRmark: J37JDUEL46XFIHK36PFIA3CVW5LEJIIM
Version: 15.0.15048.300
Date and time: 06/04/2015 14:30

5. Add a mistimed employee payment

From the 'Employer details' screen select **'Manage employees'** from the top left of the screen.

This takes you to the 'Manage employees' screen shown below.

The table in the centre of the screen lists all of your current employees. Click on the employee name - Mr John Taylor.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/
Print
Manage employees
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Add an employee
Outstanding submissions (2)
Navigation
Employers
ABC Ltd (2015-16)
Employees
Manage employees
The details of your employees and their last submission, if applicable, are shown below.
You can view and change the details for an employee by following the link in the 'Name' column.
You can also add payment details for an employee and, if applicable, update earlier year information by following the relevant link in the 'Actions' column.
If you cannot enter pay details for an employee, follow the 'Outstanding submissions' link in the left hand menu to view and submit the outstanding Full Payment Submission (FPS) before returning to this section.
Please note: You must enter pay details for all employees included in the next payroll run before you submit the FPS details to HMRC.
Current employees
Name
National Insurance number
Last payment date
Submission Status
Actions
Mr John Taylor
AB123456B
Add employee payment
Add an employee
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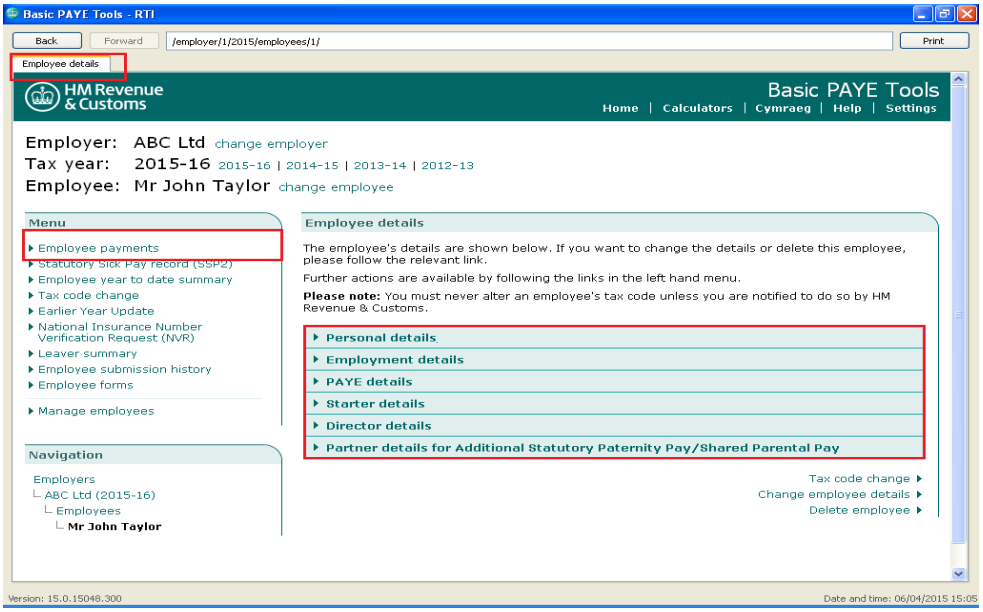
Version: 15.0.15048.300
Date and time: 06/04/2015 12:25

This takes you to the **'Employee details'** screen shown below. Before you make a mistimed payment you will need to make a note of the following information for your employee from the details in the sections highlighted below:

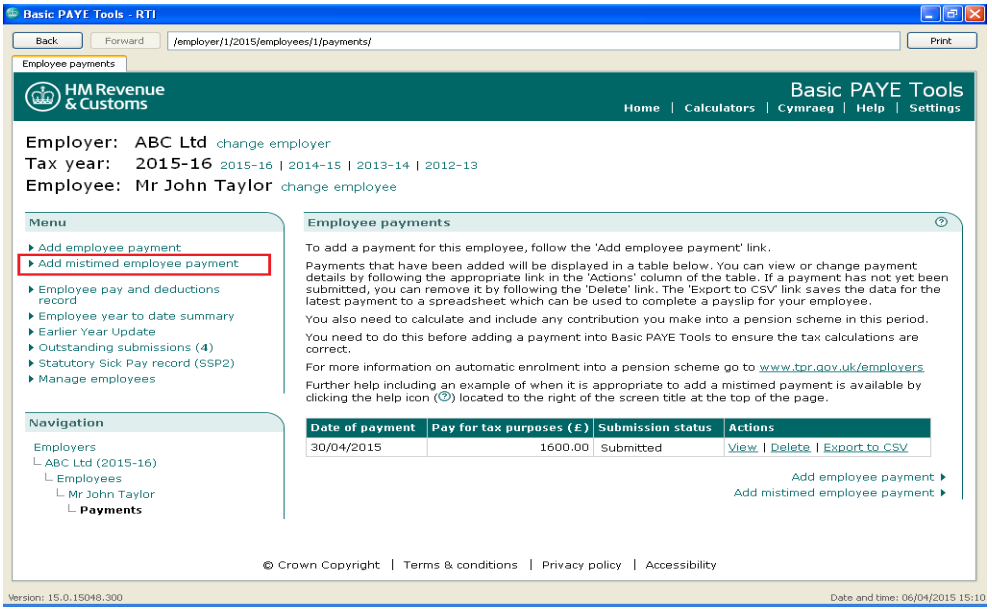
- Tax code
- Pay frequency
- NI letter

Then select the **'Employee payments'** from the left hand menu.

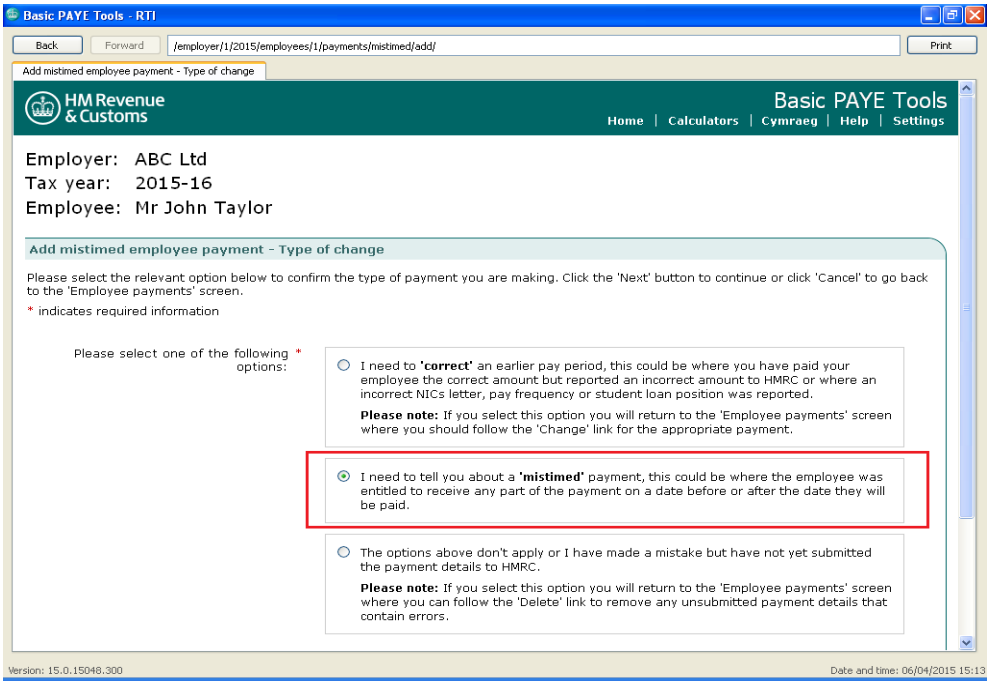

Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/
Print
Employee details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Employee payments
Statutory Sick Pay record (SSP2)
Employee year to date summary
Tax code change
Earlier Year Update
National Insurance Number Verification Request (NVR)
Leaver summary
Employee submission history
Employee forms
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Employee details
The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.
Personal details
Employment details
PAYE details
Starter details
Director details
Partner details for Additional Statutory Paternity Pay/Shared Parental Pay
Tax code change
Change employee details
Delete employee
Version: 15.0.15048.300
Date and time: 06/04/2015 15:05

Read the guidance on the right hand side of the employee payments screen. Further guidance is available for mistimed payments which should be read. To access the information select **'?'**.

Select **'Add mistimed employee payment'** from the left hand side menu.

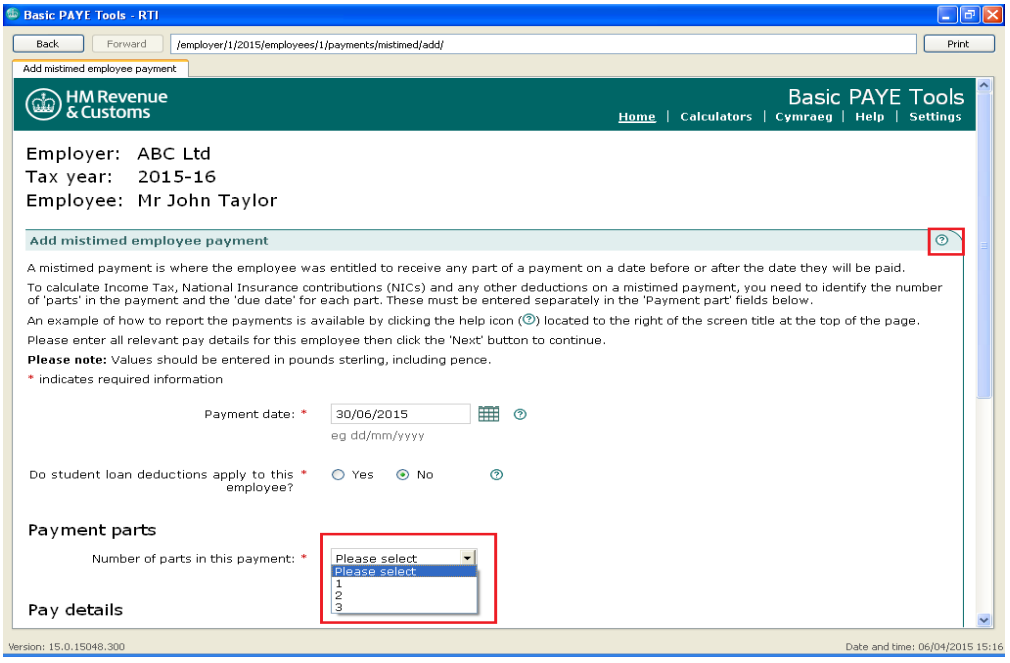

Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (4)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Date of payment
Pay for tax purposes (£)
Submission status
Actions
30/04/2015
1600.00
Submitted
View | Delete | Export to CSV
Add employee payment
Add mistimed employee payment
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 15:10

The **'Type of Change'** screen now appears. There are 3 options shown, you need to select the second.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/mistimed/add/
Print
Add mistimed employee payment - Type of change
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd
Tax year: 2015-16
Employee: Mr John Taylor
Add mistimed employee payment - Type of change
Please select the relevant option below to confirm the type of payment you are making. Click the 'Next' button to continue or click 'Cancel' to go back to the 'Employee payments' screen.
* indicates required information
Please select one of the following options: *
I need to 'correct' an earlier pay period, this could be where you have paid your employee the correct amount but reported an incorrect amount to HMRC or where an incorrect NICs letter, pay frequency or student loan position was reported.
Please note: If you select this option you will return to the 'Employee payments' screen where you should follow the 'Change' link for the appropriate payment.
I need to tell you about a 'mistimed' payment, this could be where the employee was entitled to receive any part of the payment on a date before or after the date they will be paid.
The options above don't apply or I have made a mistake but have not yet submitted the payment details to HMRC.
Please note: If you select this option you will return to the 'Employee payments' screen where you can follow the 'Delete' link to remove any unsubmitted payment details that contain errors.
Version: 15.0.15048.300
Date and time: 06/04/2015 15:13

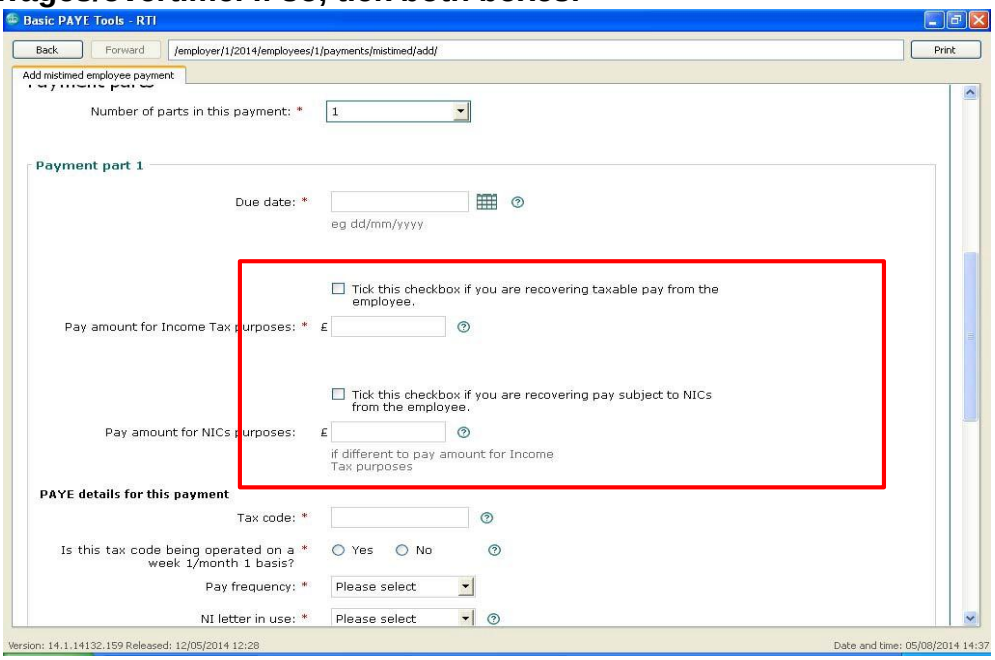
Read the guidance at the top of the screen in particular the examples shown in the **'?'** and enter the payment date.

Select the number of payment parts from the drop down menu. The meaning of payment parts is explained in the screen level help.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/mistimed/add/
Print
Add mistimed employee payment
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd
Tax year: 2015-16
Employee: Mr John Taylor
Add mistimed employee payment
A mistimed payment is where the employee was entitled to receive any part of a payment on a date before or after the date they will be paid.
To calculate Income Tax, National Insurance contributions (NICs) and any other deductions on a mistimed payment, you need to identify the number of 'parts' in the payment and the 'due date' for each part. These must be entered separately in the 'Payment part' fields below.
An example of how to report the payments is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Please enter all relevant pay details for this employee then click the 'Next' button to continue.
Please note: Values should be entered in pounds sterling, including pence.
* indicates required information
Payment date: *
30/06/2015
eg dd/mm/yyyy
Do student loan deductions apply to this employee? *
Yes
No
Payment parts
Number of parts in this payment: *
Please select
Please select
1
2
3
Pay details
Version: 15.0.15048.300
Date and time: 06/04/2015 15:16

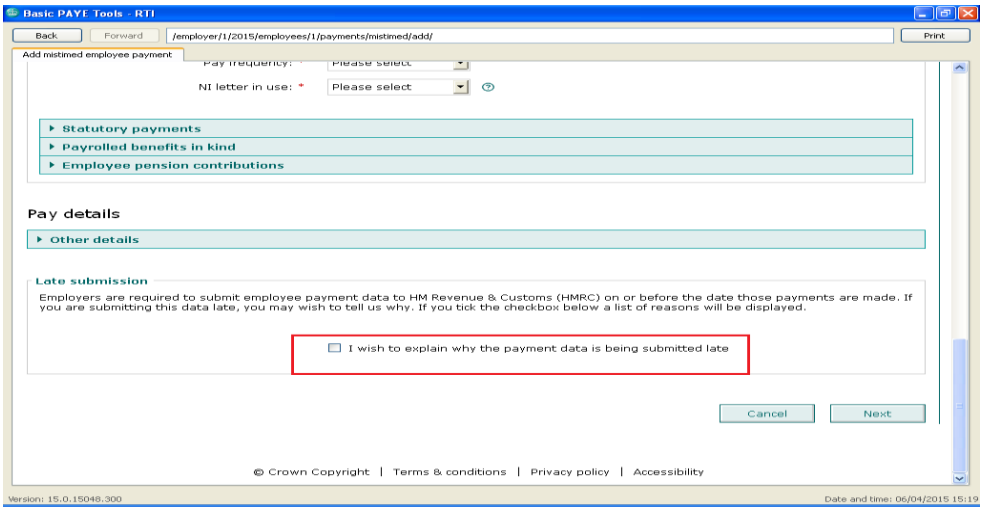
Enter the details of the payment.

Only select the tick boxes when you are getting money back from your employee for example an overpayment of wages/overtime. If so, tick both boxes.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2014/employees/1/payments/mistimed/add/
Print
Add mistimed employee payment
Number of parts in this payment: *
1
Payment part 1
Due date: *
eg dd/mm/yyyy
Tick this checkbox if you are recovering taxable pay from the employee.
Pay amount for Income Tax purposes: *
£
Tick this checkbox if you are recovering pay subject to NICs from the employee.
Pay amount for NICs purposes:
£
if different to pay amount for Income Tax purposes
PAYE details for this payment
Tax code: *
Is this tax code being operated on a week 1/month 1 basis? *
Yes
No
Pay frequency: *
Please select
NI letter in use: *
Please select
Version: 14.1.14132.159 Released: 12/05/2014 12:28
Date and time: 05/08/2014 14:37

At the bottom of the page there is an option to explain, if a submission is late, the reason why. If your submission is late it is your opportunity to explain the reason to HMRC. It will be considered before penalties are charged to your account if appropriate.

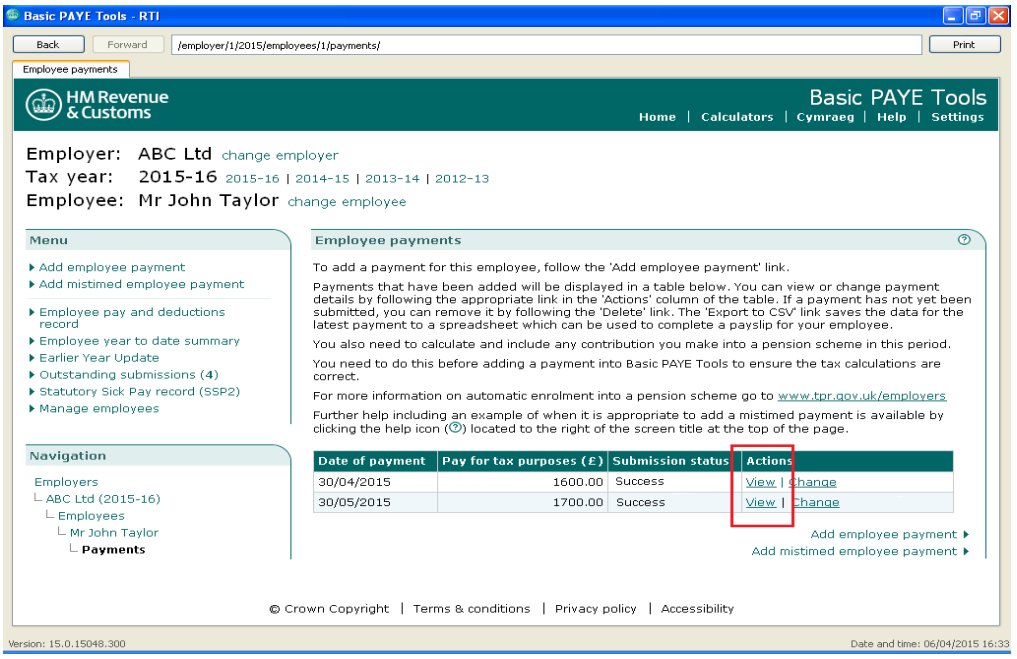
Select 'Next' to move to the next screen.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/mistimed/add/
Print
Add mistimed employee payment
NI letter in use: *
Please select
Statutory payments
Payrolled benefits in kind
Employee pension contributions
Pay details
Other details
Late submission
Employers are required to submit employee payment data to HM Revenue & Customs (HMRC) on or before the date those payments are made. If you are submitting this data late, you may wish to tell us why. If you tick the checkbox below a list of reasons will be displayed.
I wish to explain why the payment data is being submitted late
Cancel
Next
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 15:19

The following screen displays the amounts you have entered so that you can check them. If they are correct, select 'Next' to save the pay details and calculate the tax, NICs and student loan deductions.

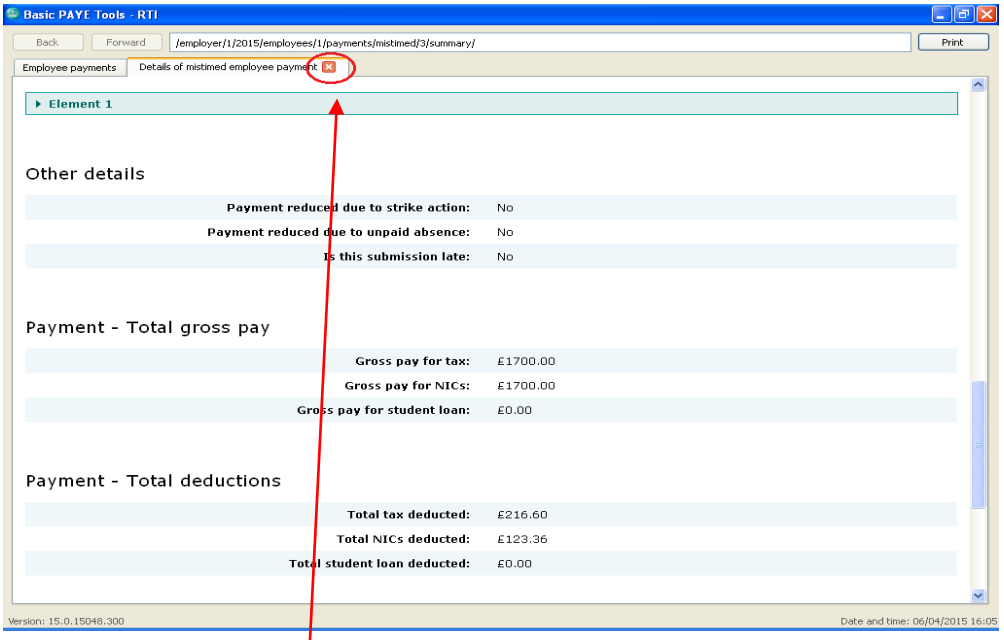
This takes you back to the 'Employee payments' screen which has now been updated to reflect the payment that you have just entered.

Select 'View' from the centre of the screen - as shown below.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (4)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Date of payment
Pay for tax purposes (£)
Submission status
Actions
30/04/2015
1600.00
Success
View | Change
30/05/2015
1700.00
Success
View | Change
Add employee payment
Add mistimed employee payment
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 16:33

This will display the **'Details of mistimed employee payment'.**

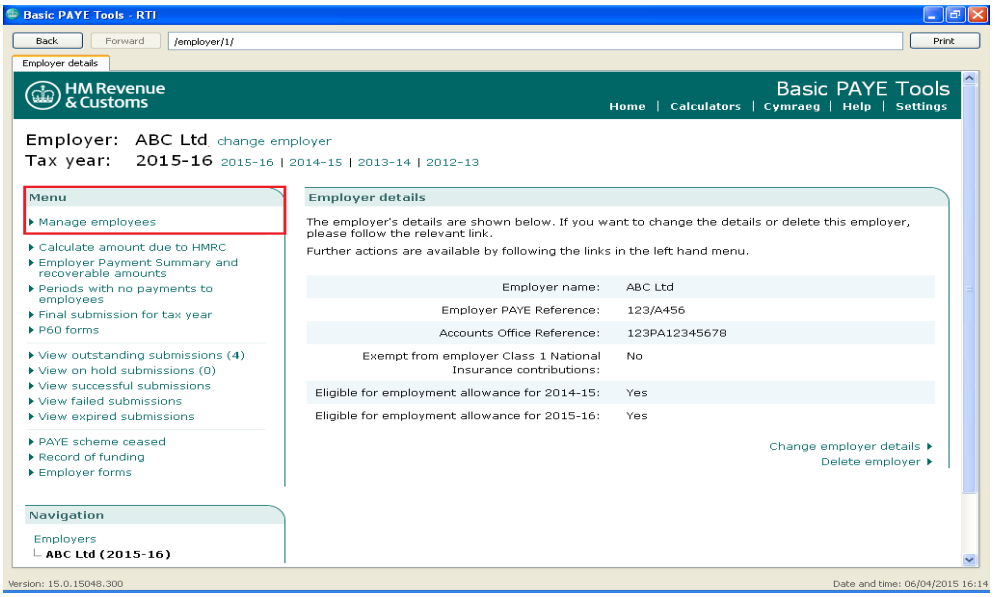
Some of the details on this screen will need to be shown on your employee's payslip. Basic PAYE Tools does not produce payslips so you will need to copy the amounts.



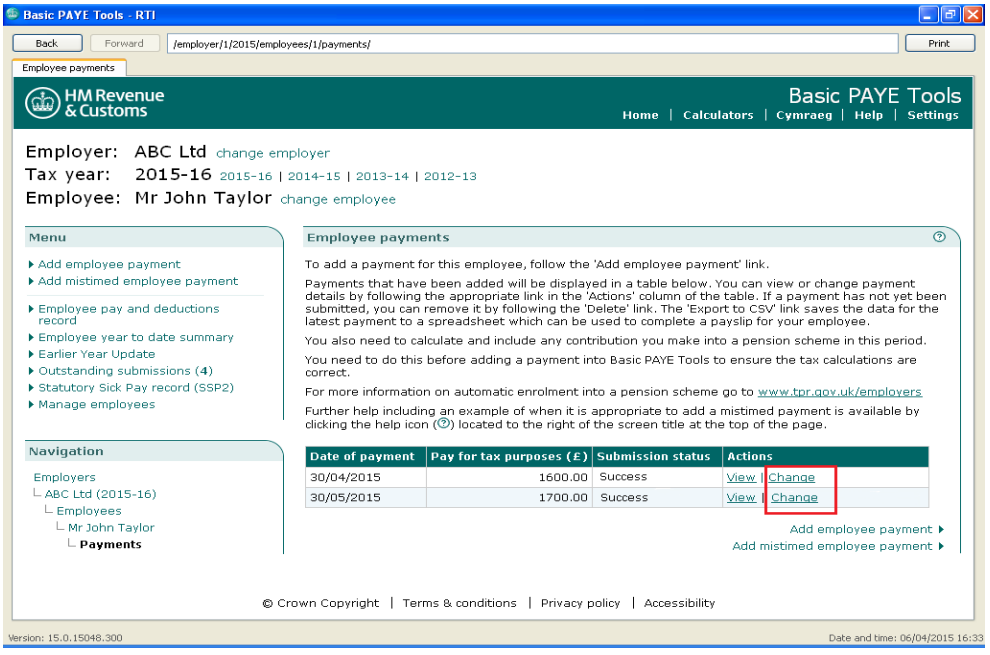
Select the red cross **X** - highlighted by the red box above - to close the 'Details of employee payment' screen.

6. Amend or correct details of an employee payment

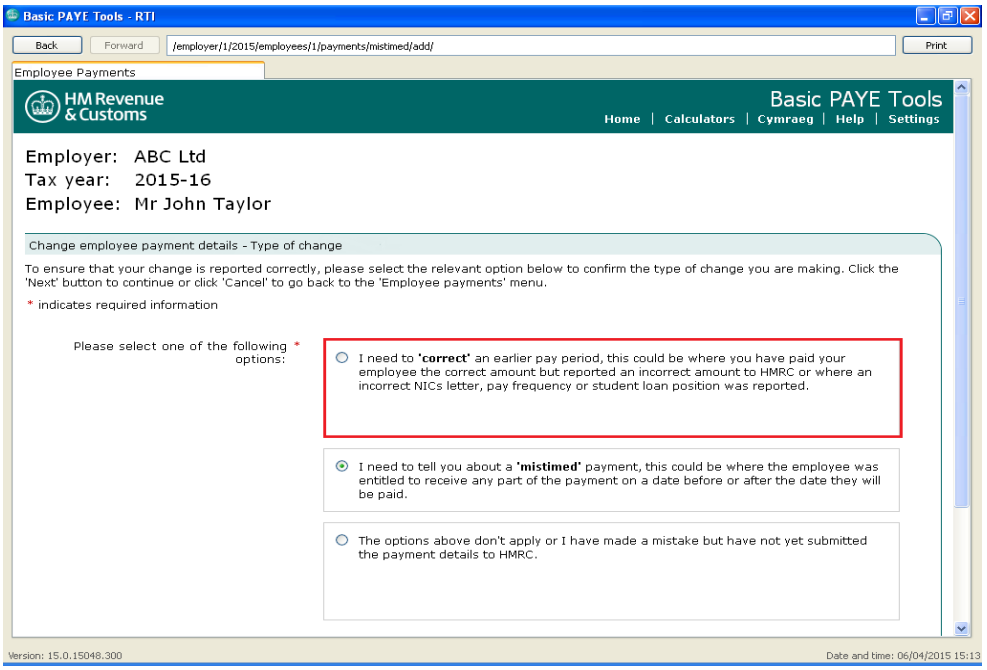
To amend or correct details of an employee payment which has already been sent to HMRC select **'Manage employees'** from the left hand menu.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/
Print
Employer details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Calculate amount due to HMRC
Employer Payment Summary and recoverable amounts
Periods with no payments to employees
Final submission for tax year
P60 forms
View outstanding submissions (4)
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
PAYE scheme ceased
Record of funding
Employer forms
Navigation
Employers
ABC Ltd (2015-16)
Employer details
The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2014-15: Yes
Eligible for employment allowance for 2015-16: Yes
Change employer details
Delete employer
Version: 15.0.15048.300
Date and time: 06/04/2015 16:14

Select the employee whose pay you want to amend/correct. Select **Employee payments** link from the menu. From the table in the centre select **change** for the payment you want to revise.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (4)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Date of payment | Pay for tax purposes (£) | Submission status | Actions
30/04/2015 | 1600.00 | Success | View | Change
30/05/2015 | 1700.00 | Success | View | Change
Add employee payment
Add mistimed employee payment
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 16:33

The **'Type of change'** screen now appears. There are 3 options shown and you need to select the first option.

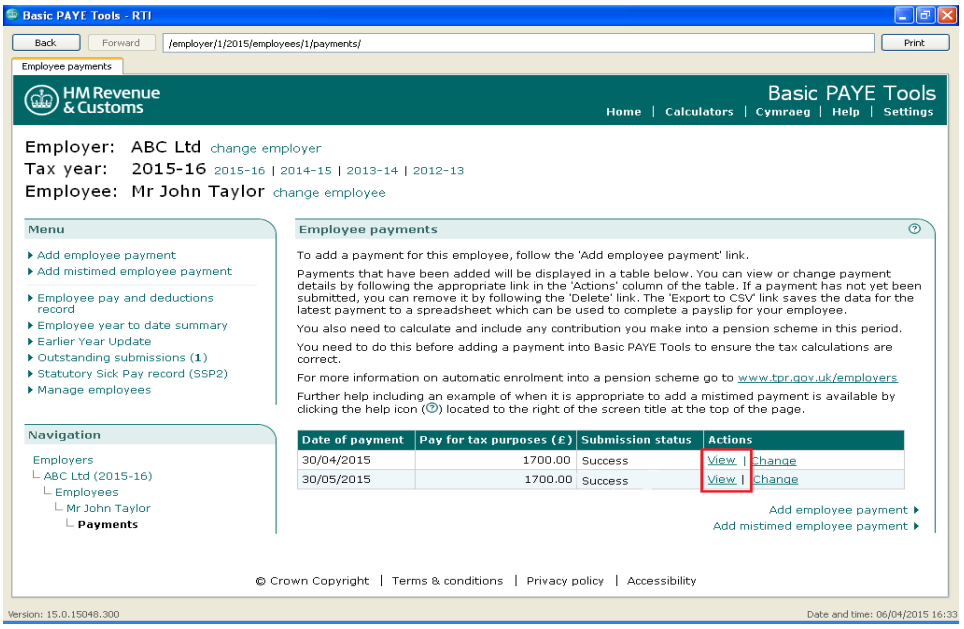

Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/mistimed/add/
Print
Employee Payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd
Tax year: 2015-16
Employee: Mr John Taylor
Change employee payment details - Type of change
To ensure that your change is reported correctly, please select the relevant option below to confirm the type of change you are making. Click the 'Next' button to continue or click 'Cancel' to go back to the 'Employee payments' menu.
* indicates required information
Please select one of the following * options:
I need to 'correct' an earlier pay period, this could be where you have paid your employee the correct amount but reported an incorrect amount to HMRC or where an incorrect NICs letter, pay frequency or student loan position was reported.
I need to tell you about a 'mistimed' payment, this could be where the employee was entitled to receive any part of the payment on a date before or after the date they will be paid.
The options above don't apply or I have made a mistake but have not yet submitted the payment details to HMRC.
Version: 15.0.15048.300
Date and time: 06/04/2015 15:13

Select 'Next' to move to the next screen.
Read the guidance at the top of the screen and enter the amended details. Select 'Next' to move to the next screen.

The following screen displays the amounts you have entered so that you can check them. If they are correct, select 'Next' to save the pay details and calculate the tax, NICs and student loan deductions.

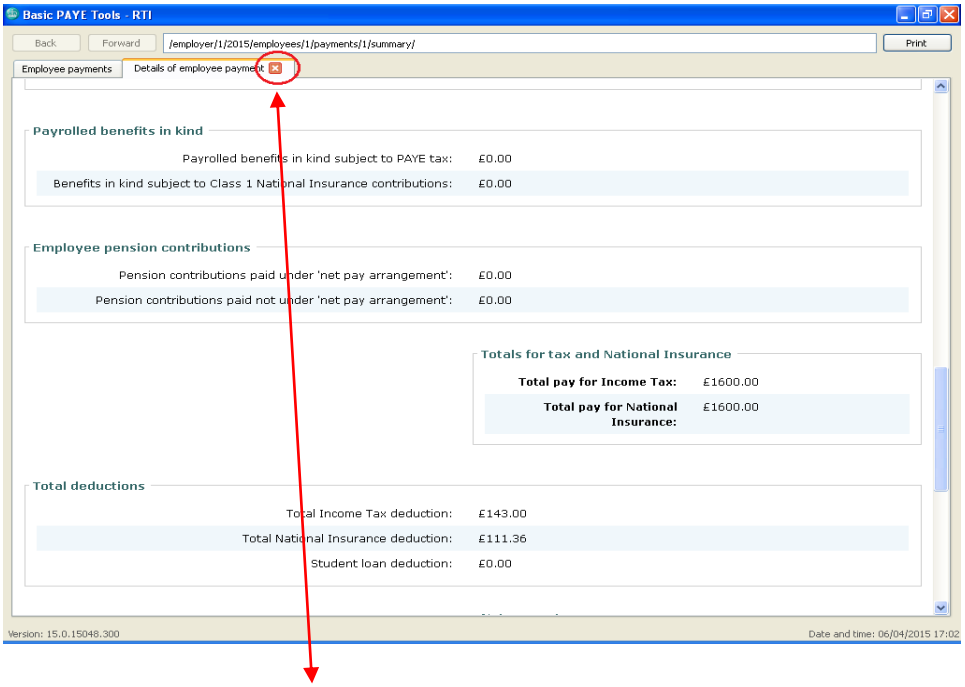
This takes you back to the 'Employee payments' screen which has now been updated to reflect the payment that you have just entered.

Identify the date of the payment you changed. Select **'View'** from the centre of the screen - as shown below.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/
Print
Employee payments
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Employee: Mr John Taylor change employee
Menu
Add employee payment
Add mistimed employee payment
Employee pay and deductions record
Employee year to date summary
Earlier Year Update
Outstanding submissions (1)
Statutory Sick Pay record (SSP2)
Manage employees
Navigation
Employers
ABC Ltd (2015-16)
Employees
Mr John Taylor
Payments
Employee payments
To add a payment for this employee, follow the 'Add employee payment' link.
Payments that have been added will be displayed in a table below. You can view or change payment details by following the appropriate link in the 'Actions' column of the table. If a payment has not yet been submitted, you can remove it by following the 'Delete' link. The 'Export to CSV' link saves the data for the latest payment to a spreadsheet which can be used to complete a payslip for your employee.
You also need to calculate and include any contribution you make into a pension scheme in this period.
You need to do this before adding a payment into Basic PAYE Tools to ensure the tax calculations are correct.
For more information on automatic enrolment into a pension scheme go to www.tpr.gov.uk/employers
Further help including an example of when it is appropriate to add a mistimed payment is available by clicking the help icon (?) located to the right of the screen title at the top of the page.
Date of payment | Pay for tax purposes (£) | Submission status | Actions
30/04/2015 | 1700.00 | Success | View | Change
30/05/2015 | 1700.00 | Success | View | Change
Add employee payment
Add mistimed employee payment
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 16:33

This will display the 'Details of employee payment'.

Some of the details on this screen will need to be shown on your employee's payslip. Basic PAYE Tools does not produce payslips so you will need to copy the amounts.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/employees/1/payments/1/summary/
Print
Employee payments
Details of employee payment
Payrolled benefits in kind
Payrolled benefits in kind subject to PAYE tax: £0.00
Benefits in kind subject to Class 1 National Insurance contributions: £0.00
Employee pension contributions
Pension contributions paid under 'net pay arrangement': £0.00
Pension contributions paid not under 'net pay arrangement': £0.00
Totals for tax and National Insurance
Total pay for Income Tax: £1600.00
Total pay for National Insurance: £1600.00
Total deductions
Total Income Tax deduction: £143.00
Total National Insurance deduction: £111.36
Student loan deduction: £0.00
Version: 15.0.15048.300
Date and time: 06/04/2015 17:02

Select the red cross **X** - highlighted by the red box above - to close the 'Details of employee payment' screen.

Amending aspects of an employee's earlier payment does not create an FPS **except** when it is a correction to the final payment. In that instance the system will create a corrected FPS.

Calculate how much to pay HMRC each month

HMRC expects an employer to pay the full amount of the deductions (tax, NICs and student loan deductions) shown on the FPS for the **'tax month'** less any adjustments claimed on the EPS including any Employment Allowance due.

A **'tax month'** is a period that runs from the 6th of 1 calendar month to the 5th of the following calendar month, for example 6 February to 5 March.

Most employers are required to pay HMRC monthly. This means the employer must pay HMRC the full amount of the deductions shown on the FPS, for example, for Month 1 (6 April - 5 May) by the 19th of month 2, that is 19 May (or the 22nd if payment is made electronically).

Some employers qualify to pay HMRC quarterly. This means the employer must pay HMRC the full amount of the deductions shown on the FPS (for example) for Months 1, 2 and 3, by the 19th of month 4 (or the 22nd if payment is made electronically).

Employers who pay HMRC quarterly are still required to either send an:

- FPS each time they pay their employees
- EPS if no payment made to employees in a whole tax month

The requirement to report payroll data each on or before each payday does not change how often you need to pay the deductions to HMRC.

The **Employer payment record** takes information from each employee's pay details and shows how much you need to pay HMRC each month.

At the start of the tax year the Employer Payment Record is blank. You must complete it for each tax month. It does not matter if you were not:

- using Basic PAYE Tools at the beginning of the tax year
- sending payroll information in real time at the start of the tax year
- an employer at the start of the tax year

You must still complete it for each tax month. This will ensure that the 'Employer Payment Record' shows the correct amount and HMRC have the same figures.

You must create an entry for every tax month even if there is no pay during that period. So, for an employer with no employees being paid until month 3 of the tax year, you must create NIL entries for Months 1 and 2 first.

1. At the end of the tax month

Tax month 1 covers the period from 6 April to 5 May.

After you have paid the last staff wages for tax month 1, but before 19 May you need to follow the following steps.

2. Calculate Recoverable Amounts for the tax month

What are Recoverable Amounts?

You may be able to reduce the amount payable to HMRC in respect of:

- Statutory Maternity Pay (SMP) recovered, and there may be compensation due
- Statutory Adoption Pay (SAP) recovered, and there may be compensation due
- Ordinary Statutory Paternity Pay (OSPP) recovered, and there may be compensation due
- Additional Statutory Paternity Pay (ASPP) recovered, and there may be compensation due
- Shared Parental Pay (ShPP) recovered, and there may be compensation due

Please note: For babies due or children matched or placed for adoption on or after 5 April 2015, a new entitlement of Shared Parental Pay and Leave (ShPP/SPL) will replace Additional Statutory Paternity Pay and Leave (ASPP/APL). Further guidance can be found at GOV.UK.

Other Recoverable Amounts:

- Construction Industry Scheme (CIS) deductions taken from your payments as a subcontractor if your business is a limited company

How much is recoverable?

If you paid any SMP, SAP, OSPP, ASPP and/or ShPP to staff during the tax month, you must use the appropriate calculator(s) to work out how much of that statutory payment you can recover, and the amount of any compensation. Make a note of the amount(s).

All the calculators in Basic PAYE Tools are accessed using the 'Calculators' link at the top of the screen.

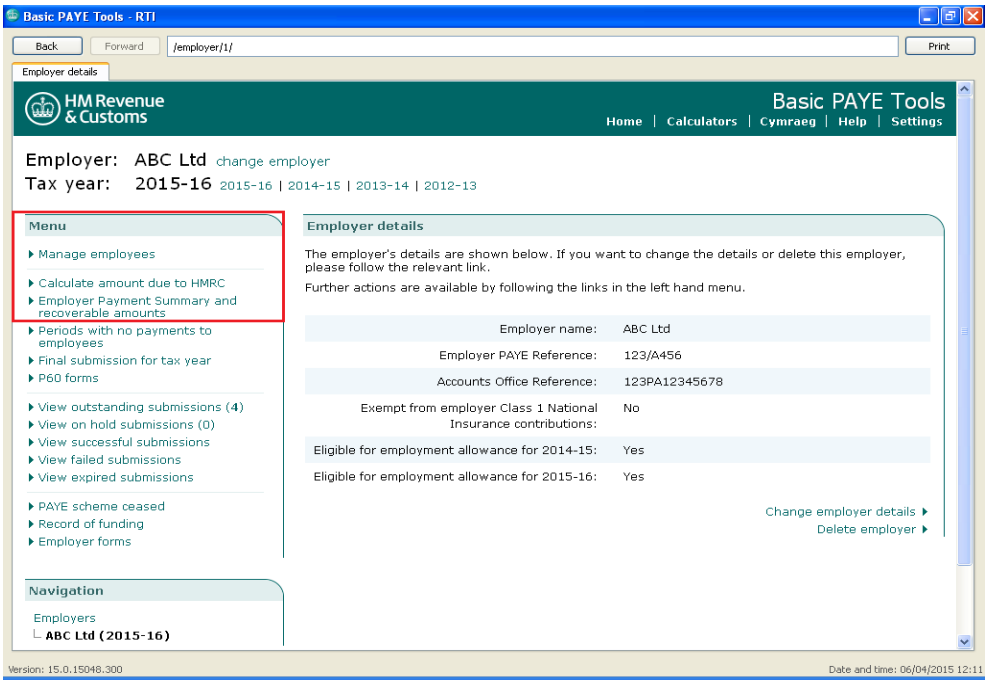
3. Enter Recoverable Amounts

If you have no Recoverable Amounts go to Step 4 now.

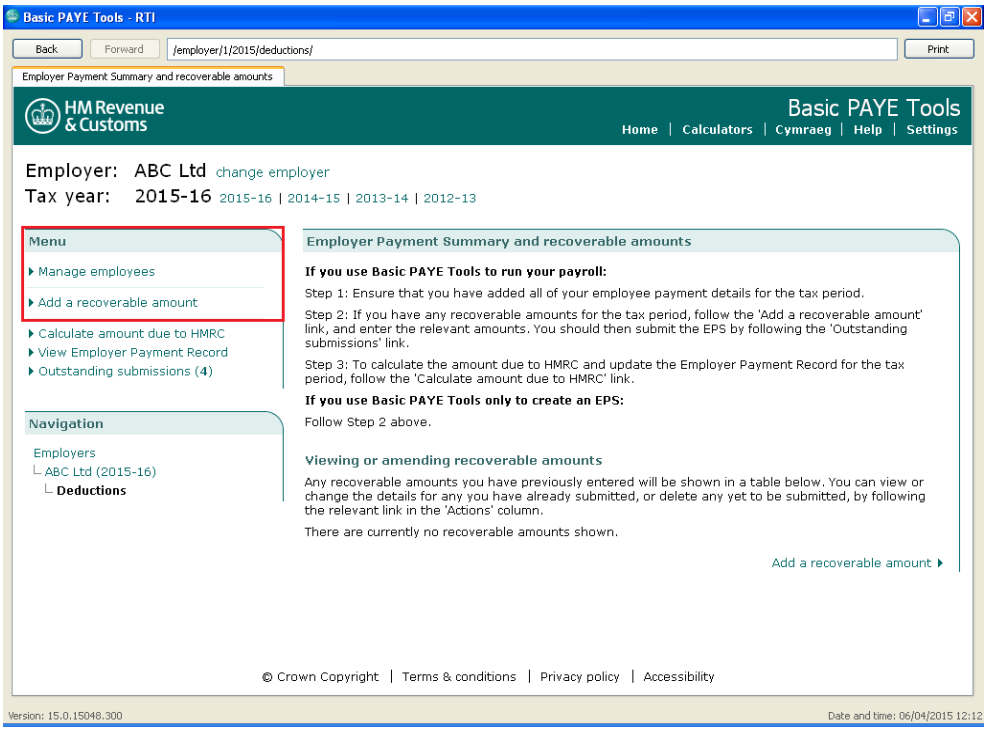
If you do have Recoverable Amounts

From the home page:

- select the employer from the 'Employer' list
- select the **'Employer Payment Summary and recoverable amounts'** link from the menu


Basic PAYE Tools - RTI
Back
Forward
/employer/1/
Print
Employer details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Calculate amount due to HMRC
Employer Payment Summary and recoverable amounts
Periods with no payments to employees
Final submission for tax year
P60 forms
View outstanding submissions (4)
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
PAYE scheme ceased
Record of funding
Employer forms
Navigation
Employers
ABC Ltd (2015-16)
Employer details
The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2014-15: Yes
Eligible for employment allowance for 2015-16: Yes
Change employer details
Delete employer
Version: 15.0.15048.300
Date and time: 06/04/2015 12:11

- select the **'Add a recoverable amount'** link from the menu


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/deductions/
Print
Employer Payment Summary and recoverable amounts
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Add a recoverable amount
Calculate amount due to HMRC
View Employer Payment Record
Outstanding submissions (4)
Navigation
Employers
ABC Ltd (2015-16)
Deductions
Employer Payment Summary and recoverable amounts
If you use Basic PAYE Tools to run your payroll:
Step 1: Ensure that you have added all of your employee payment details for the tax period.
Step 2: If you have any recoverable amounts for the tax period, follow the 'Add a recoverable amount' link, and enter the relevant amounts. You should then submit the EPS by following the 'Outstanding submissions' link.
Step 3: To calculate the amount due to HMRC and update the Employer Payment Record for the tax period, follow the 'Calculate amount due to HMRC' link.
If you use Basic PAYE Tools only to create an EPS:
Follow Step 2 above.
Viewing or amending recoverable amounts
Any recoverable amounts you have previously entered will be shown in a table below. You can view or change the details for any you have already submitted, or delete any yet to be submitted, by following the relevant link in the 'Actions' column.
There are currently no recoverable amounts shown.
Add a recoverable amount
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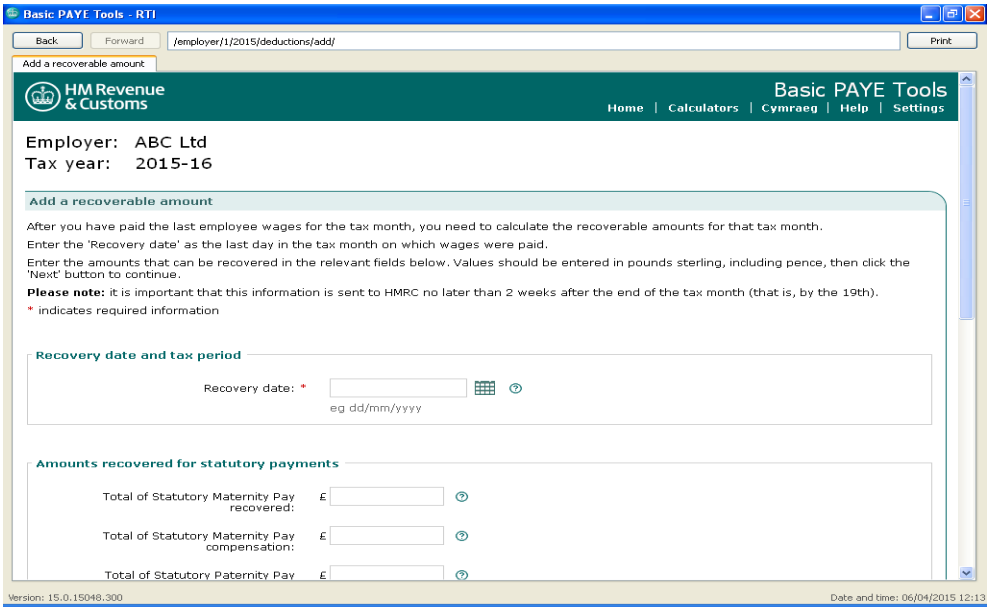
Version: 15.0.15048.300
Date and time: 06/04/2015 12:12

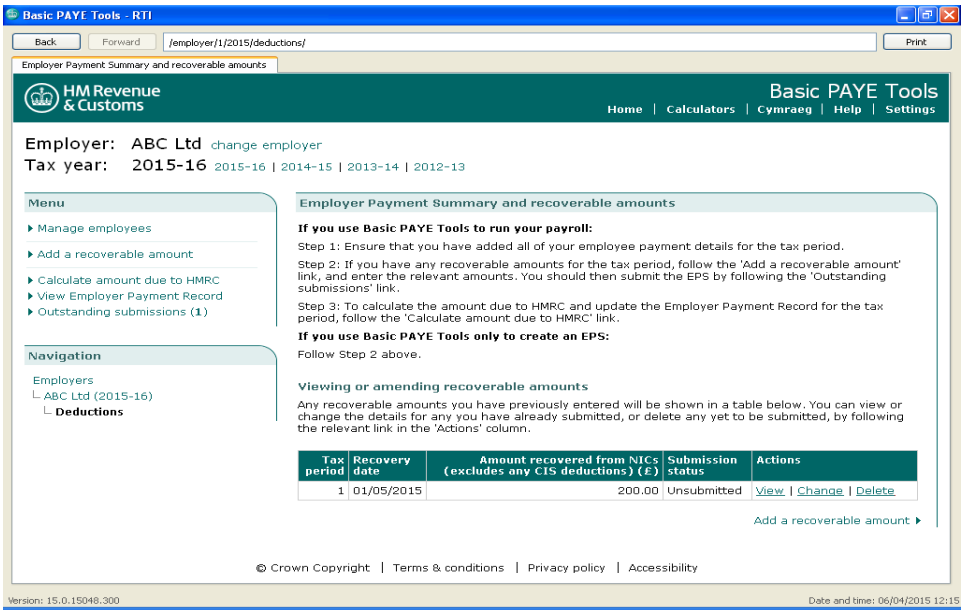
Enter the 'Recovery date'. This should be the **last day** in Tax Month 1 when wages were paid.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/deductions/add/
Print
Add a recoverable amount
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd
Tax year: 2015-16
Add a recoverable amount
After you have paid the last employee wages for the tax month, you need to calculate the recoverable amounts for that tax month.
Enter the 'Recovery date' as the last day in the tax month on which wages were paid.
Enter the amounts that can be recovered in the relevant fields below. Values should be entered in pounds sterling, including pence, then click the 'Next' button to continue.
Please note: it is important that this information is sent to HMRC no later than 2 weeks after the end of the tax month (that is, by the 19th).
* indicates required information
Recovery date and tax period
Recovery date: *
eg dd/mm/yyyy
Amounts recovered for statutory payments
Total of Statutory Maternity Pay recovered:
Total of Statutory Maternity Pay compensation:
Total of Statutory Paternity Pay
Version: 15.0.15048.300
Date and time: 06/04/2015 12:13

Complete the boxes as appropriate, leaving them blank if the amount is zero and select 'Next' to move to the next screen.

This takes you back to the 'Employer Payment Summary and recoverable amounts' screen which has now been updated to reflect the recoverable amounts that you have just entered - as shown below in Step 3.

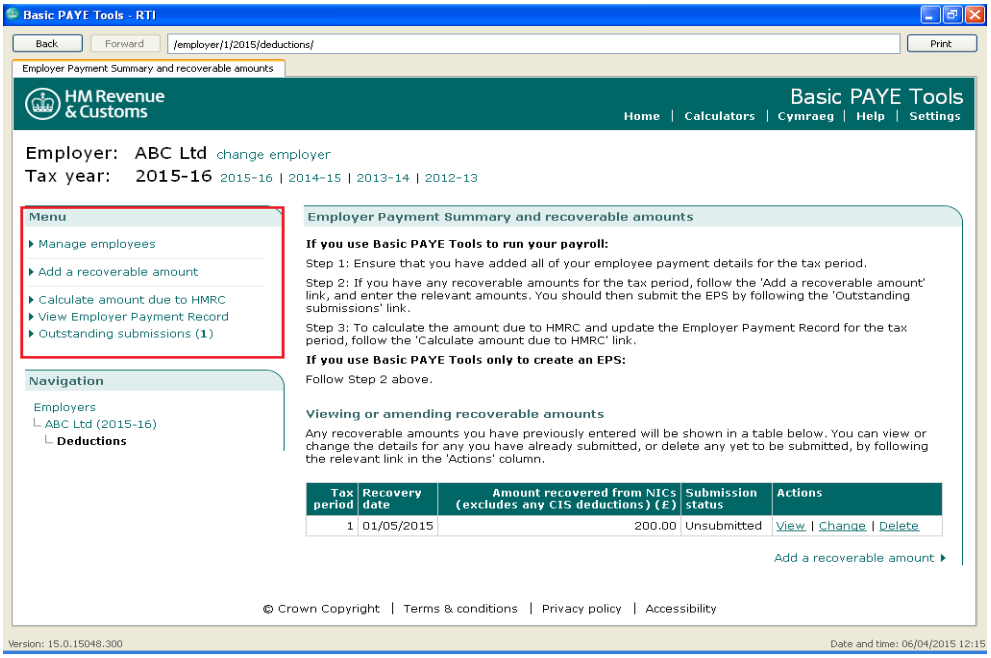
Note also that 'Outstanding submissions' now shows (1) as entering the recoverable amounts has created an Employer Payment Summary (EPS). This will be sent in Step 6.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/deductions/
Print
Employer Payment Summary and recoverable amounts
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Add a recoverable amount
Calculate amount due to HMRC
View Employer Payment Record
Outstanding submissions (1)
Navigation
Employers
ABC Ltd (2015-16)
Deductions
Employer Payment Summary and recoverable amounts
If you use Basic PAYE Tools to run your payroll:
Step 1: Ensure that you have added all of your employee payment details for the tax period.
Step 2: If you have any recoverable amounts for the tax period, follow the 'Add a recoverable amount' link, and enter the relevant amounts. You should then submit the EPS by following the 'Outstanding submissions' link.
Step 3: To calculate the amount due to HMRC and update the Employer Payment Record for the tax period, follow the 'Calculate amount due to HMRC' link.
If you use Basic PAYE Tools only to create an EPS:
Follow Step 2 above.
Viewing or amending recoverable amounts
Any recoverable amounts you have previously entered will be shown in a table below. You can view or change the details for any you have already submitted, or delete any yet to be submitted, by following the relevant link in the 'Actions' column.
Tax period
Recovery date
Amount recovered from NICs (excludes any CIS deductions) (£)
Submission status
Actions
1
01/05/2015
200.00
Unsubmitted
View | Change | Delete
Add a recoverable amount
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 12:15

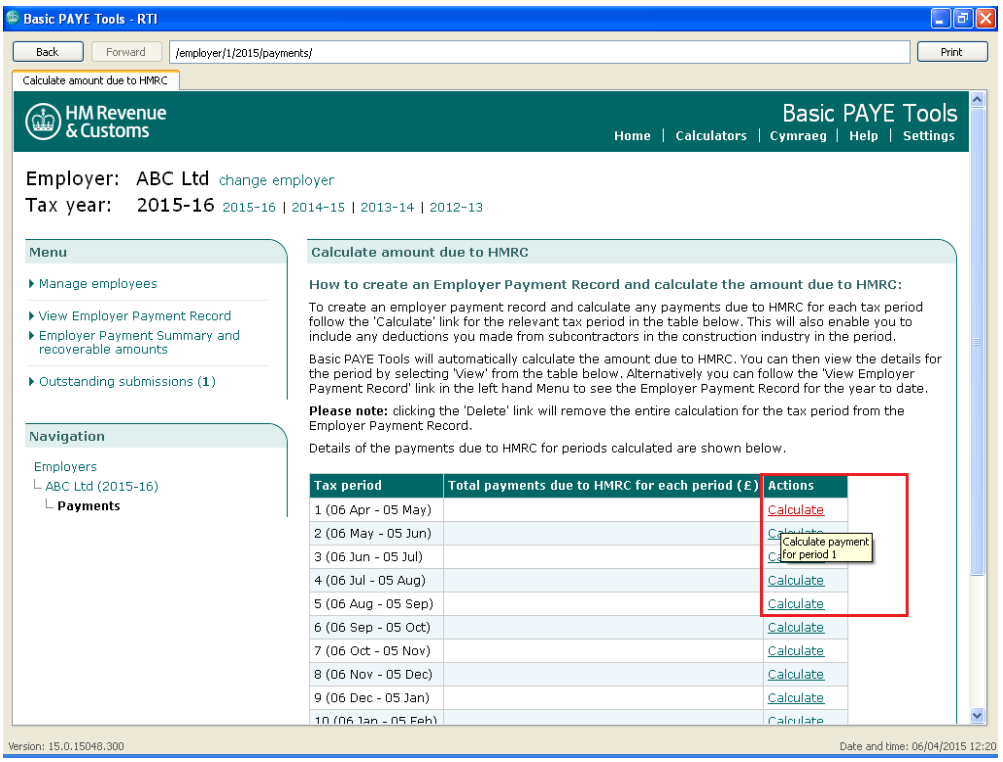
4. Calculate amount due to HMRC

All users must follow this step for every tax month.

Select the **'Calculate amount due to HMRC'** link from the menu.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/deductions/
Print
Employer Payment Summary and recoverable amounts
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Add a recoverable amount
Calculate amount due to HMRC
View Employer Payment Record
Outstanding submissions (1)
Navigation
Employers
ABC Ltd (2015-16)
Deductions
Employer Payment Summary and recoverable amounts
If you use Basic PAYE Tools to run your payroll:
Step 1: Ensure that you have added all of your employee payment details for the tax period.
Step 2: If you have any recoverable amounts for the tax period, follow the 'Add a recoverable amount' link, and enter the relevant amounts. You should then submit the EPS by following the 'Outstanding submissions' link.
Step 3: To calculate the amount due to HMRC and update the Employer Payment Record for the tax period, follow the 'Calculate amount due to HMRC' link.
If you use Basic PAYE Tools only to create an EPS:
Follow Step 2 above.
Viewing or amending recoverable amounts
Any recoverable amounts you have previously entered will be shown in a table below. You can view or change the details for any you have already submitted, or delete any yet to be submitted, by following the relevant link in the 'Actions' column.
Tax period
Recovery date
Amount recovered from NICs (excludes any CIS deductions) (£)
Submission status
Actions
1
01/05/2015
200.00
Unsubmitted
View | Change | Delete
Add a recoverable amount
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 15.0.15048.300
Date and time: 06/04/2015 12:15

On the 'Calculate amount due to HMRC' screen the table in the centre of the screen shows all of the tax months. Select 'Calculate' in the row for tax Month 1.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/payments/
Print
Calculate amount due to HMRC
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
View Employer Payment Record
Employer Payment Summary and recoverable amounts
Outstanding submissions (1)
Navigation
Employers
ABC Ltd (2015-16)
Payments
Calculate amount due to HMRC
How to create an Employer Payment Record and calculate the amount due to HMRC:
To create an employer payment record and calculate any payments due to HMRC for each tax period follow the 'Calculate' link for the relevant tax period in the table below. This will also enable you to include any deductions you made from subcontractors in the construction industry in the period.
Basic PAYE Tools will automatically calculate the amount due to HMRC. You can then view the details for the period by selecting 'View' from the table below. Alternatively you can follow the 'View Employer Payment Record' link in the left hand Menu to see the Employer Payment Record for the year to date.
Please note: clicking the 'Delete' link will remove the entire calculation for the tax period from the Employer Payment Record.
Details of the payments due to HMRC for periods calculated are shown below.
Tax period
Total payments due to HMRC for each period (£)
Actions
1 (06 Apr - 05 May)
Calculate
2 (06 May - 05 Jun)
3 (06 Jun - 05 Jul)
Calculate payment for period 1
4 (06 Jul - 05 Aug)
5 (06 Aug - 05 Sep)
6 (06 Sep - 05 Oct)
7 (06 Oct - 05 Nov)
8 (06 Nov - 05 Dec)
9 (06 Dec - 05 Jan)
10 (06 Jan - 05 Feb)
Version: 15.0.15048.300
Date and time: 06/04/2015 12:20

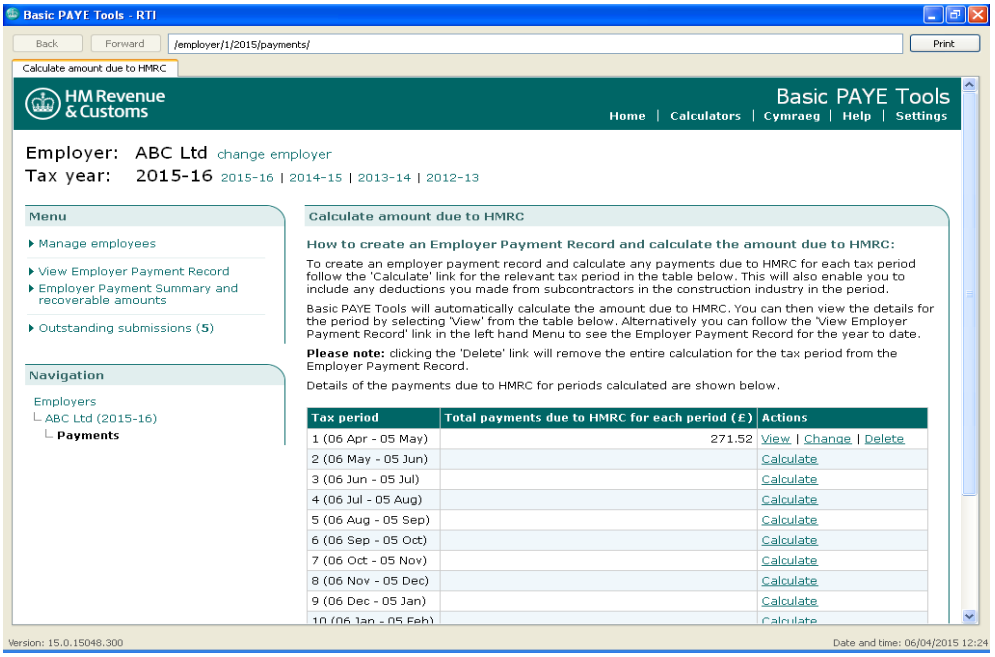
If you made any deductions from subcontractors in the construction industry enter that amount, otherwise leave the fields blank, then select 'Next'.

The following screen brings together all the amounts you have calculated or entered for this tax month:

- tax, NICs and student loan deductions from employees pay
- Recoverable Amounts
- NICs Employment Allowance used this period, and amount remaining for this tax year
- any additional employer payments

Select 'Next'.

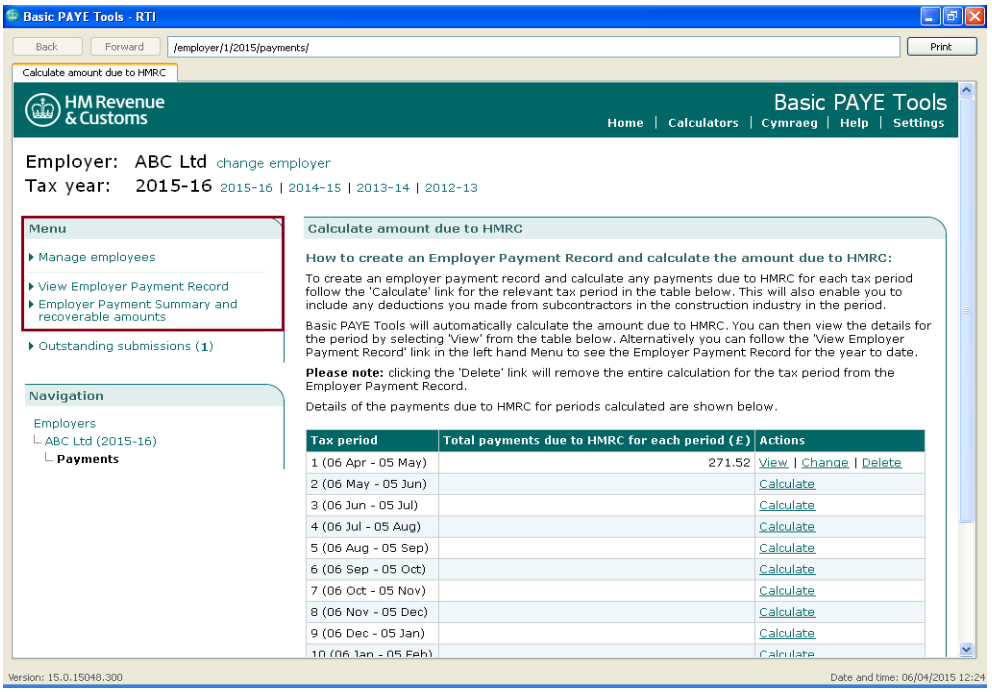
This takes you back to the 'Calculate amount due to HMRC' screen. Note that this has now been updated to show the total amount payable for this tax month - as shown below.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/payments/
Print
Calculate amount due to HMRC
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
View Employer Payment Record
Employer Payment Summary and recoverable amounts
Outstanding submissions (5)
Navigation
Employers
ABC Ltd (2015-16)
Payments
Calculate amount due to HMRC
How to create an Employer Payment Record and calculate the amount due to HMRC:
To create an employer payment record and calculate any payments due to HMRC for each tax period follow the 'Calculate' link for the relevant tax period in the table below. This will also enable you to include any deductions you made from subcontractors in the construction industry in the period.
Basic PAYE Tools will automatically calculate the amount due to HMRC. You can then view the details for the period by selecting 'View' from the table below. Alternatively you can follow the 'View Employer Payment Record' link in the left hand Menu to see the Employer Payment Record for the year to date.
Please note: clicking the 'Delete' link will remove the entire calculation for the tax period from the Employer Payment Record.
Details of the payments due to HMRC for periods calculated are shown below.
Tax period
Total payments due to HMRC for each period (£)
Actions
1 (06 Apr - 05 May) 271.52 View | Change | Delete
2 (06 May - 05 Jun) Calculate
3 (06 Jun - 05 Jul) Calculate
4 (06 Jul - 05 Aug) Calculate
5 (06 Aug - 05 Sep) Calculate
6 (06 Sep - 05 Oct) Calculate
7 (06 Oct - 05 Nov) Calculate
8 (06 Nov - 05 Dec) Calculate
9 (06 Dec - 05 Jan) Calculate
10 (06 Jan - 05 Feb) Calculate
Version: 15.0.15048.300
Date and time: 06/04/2015 12:24

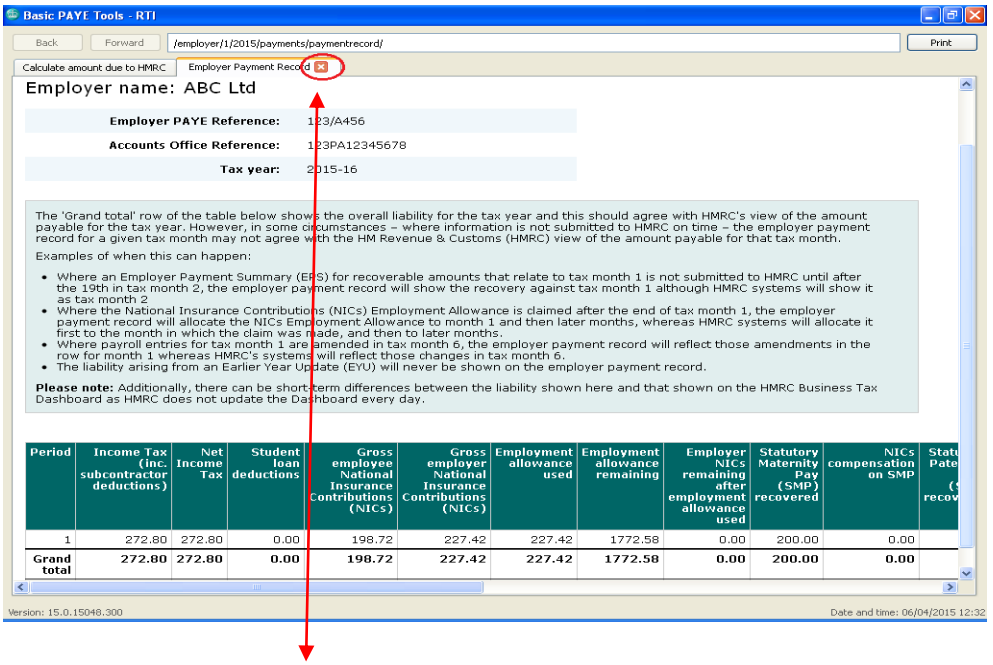
When making your payment to HMRC ensure that you make reference to the year and month the payment is for. For example payment for the 19th May 2015 would be recorded as 16/01. This will ensure that payments are allocated correctly.

5. View Employer Payment Record

Select the 'View Employer Payment Record' link from the menu.


Basic PAYE Tools - RTI
/employer/1/2015/payments/
Print
Calculate amount due to HMRC
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
View Employer Payment Record
Employer Payment Summary and recoverable amounts
Outstanding submissions (1)
Navigation
Employers
ABC Ltd (2015-16)
Payments
Calculate amount due to HMRC
How to create an Employer Payment Record and calculate the amount due to HMRC:
To create an employer payment record and calculate any payments due to HMRC for each tax period follow the 'Calculate' link for the relevant tax period in the table below. This will also enable you to include any deductions you made from subcontractors in the construction industry in the period.
Basic PAYE Tools will automatically calculate the amount due to HMRC. You can then view the details for the period by selecting 'View' from the table below. Alternatively you can follow the 'View Employer Payment Record' link in the left hand Menu to see the Employer Payment Record for the year to date.
Please note: clicking the 'Delete' link will remove the entire calculation for the tax period from the Employer Payment Record.
Details of the payments due to HMRC for periods calculated are shown below.
Tax period
Total payments due to HMRC for each period (£)
Actions
1 (06 Apr - 05 May) 271.52 View | Change | Delete
2 (06 May - 05 Jun) Calculate
3 (06 Jun - 05 Jul) Calculate
4 (06 Jul - 05 Aug) Calculate
5 (06 Aug - 05 Sep) Calculate
6 (06 Sep - 05 Oct) Calculate
7 (06 Oct - 05 Nov) Calculate
8 (06 Nov - 05 Dec) Calculate
9 (06 Dec - 05 Jan) Calculate
10 (06 Jan - 05 Feb) Calculate
Version: 15.0.15048.300
Date and time: 06/04/2015 12:24

The 'Employer Payment Record' has been populated at Month 1 with the information gathered in the steps above. The amount you need to pay is shown in the far right hand column.


Basic PAYE Tools - RTI
/employer/1/2015/payments/paymentrecord/
Print
Calculate amount due to HMRC
Employer Payment Record
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Tax year: 2015-16
The 'Grand total' row of the table below shows the overall liability for the tax year and this should agree with HMRC's view of the amount payable for the tax year. However, in some circumstances – where information is not submitted to HMRC on time – the employer payment record for a given tax month may not agree with the HM Revenue & Customs (HMRC) view of the amount payable for that tax month.
Examples of when this can happen:
Where an Employer Payment Summary (EPS) for recoverable amounts that relate to tax month 1 is not submitted to HMRC until after the 19th in tax month 2, the employer payment record will show the recovery against tax month 1 although HMRC systems will show it as tax month 2
Where the National Insurance Contributions (NICs) Employment Allowance is claimed after the end of tax month 1, the employer payment record will allocate the NICs Employment Allowance to month 1 and then later months, whereas HMRC systems will allocate it first to the month in which the claim was made, and then to later months.
Where payroll entries for tax month 1 are amended in tax month 6, the employer payment record will reflect those amendments in the row for month 1 whereas HMRC's systems will reflect those changes in tax month 6.
The liability arising from an Earlier Year Update (EYU) will never be shown on the employer payment record.
Please note: Additionally, there can be short-term differences between the liability shown here and that shown on the HMRC Business Tax Dashboard as HMRC does not update the Dashboard every day.
Period
Income Tax (inc. subcontractor deductions)
Net Income Tax
Student loan deductions
Gross employee National Insurance Contributions (NICs)
Gross employer National Insurance Contributions (NICs)
Employment allowance used
Employment allowance remaining
Employer NICs remaining after employment allowance used
Statutory Maternity Pay (SMP) recovered
NICs compensation on SMP
1 272.80 272.80 0.00 198.72 227.42 227.42 1772.58 0.00 200.00 0.00
Grand total 272.80 272.80 0.00 198.72 227.42 227.42 1772.58 0.00 200.00 0.00
Version: 15.0.15048.300
Date and time: 06/04/2015 12:32

Select the red cross **X** to close the 'Employer Payment Record'.

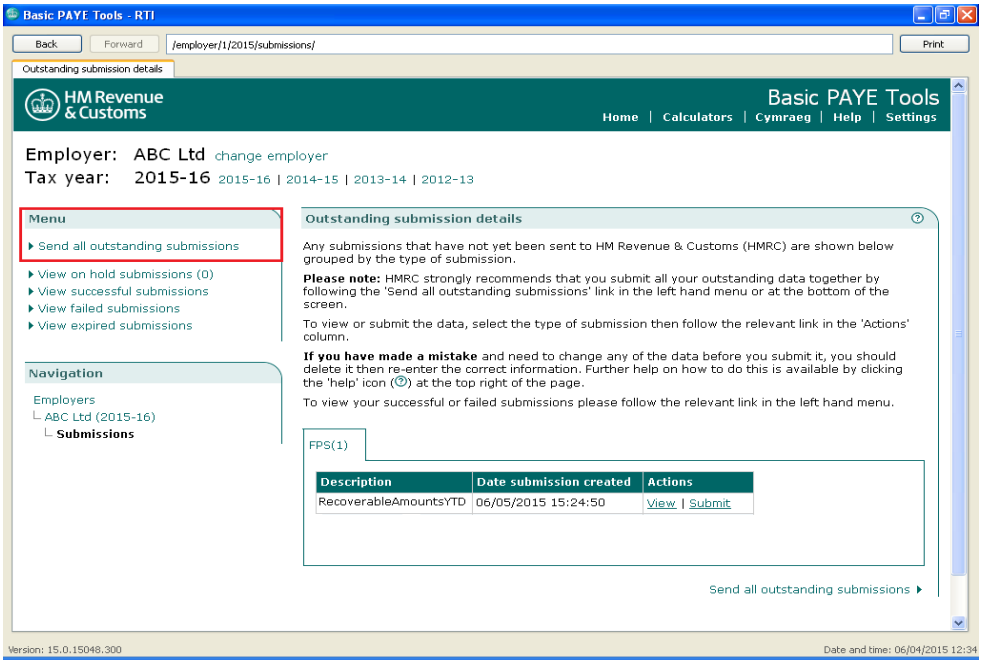
6. Send the EPS

If an EPS was created during Step 3 it is important that you send it without delay. Until you send the EPS you will not have claimed any relief for the recoverable amounts, so HMRC will expect you to pay the full amount of the deductions (tax, NICs and student loan deductions) shown on the FPS.
This EPS **must** be sent to HMRC by 19th of the month after the end of the tax month.

Select the **'Outstanding submissions'** link from the menu.

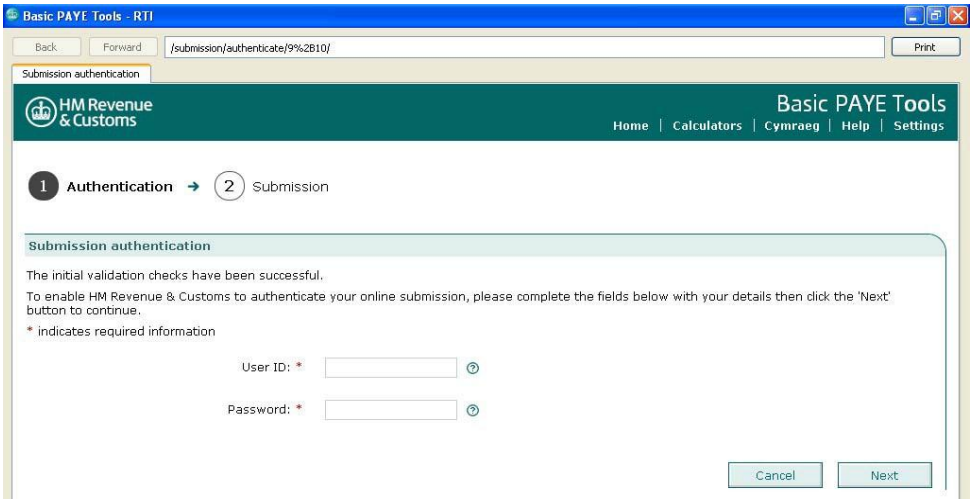
You will see there is an EPS to be sent.

Select the **'Send all outstanding submissions'** link from the menu.

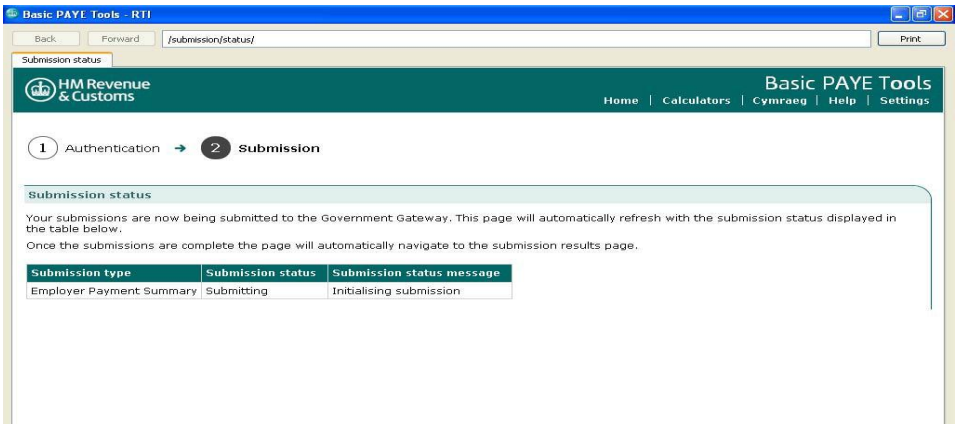

Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/submissions/
Print
Outstanding submission details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2015-16 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Send all outstanding submissions
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
Navigation
Employers
ABC Ltd (2015-16)
Submissions
Outstanding submission details
Any submissions that have not yet been sent to HM Revenue & Customs (HMRC) are shown below grouped by the type of submission.
Please note: HMRC strongly recommends that you submit all your outstanding data together by following the 'Send all outstanding submissions' link in the left hand menu or at the bottom of the screen.
To view or submit the data, select the type of submission then follow the relevant link in the 'Actions' column.
If you have made a mistake and need to change any of the data before you submit it, you should delete it then re-enter the correct information. Further help on how to do this is available by clicking the 'help' icon (?) at the top right of the page.
To view your successful or failed submissions please follow the relevant link in the left hand menu.
FPS(1)
Description
Date submission created
Actions
RecoverableAmountsYTD
06/05/2015 15:24:50
View | Submit
Send all outstanding submissions
Version: 15.0.15048.300
Date and time: 06/04/2015 12:34

On the following screen, select 'Next'.

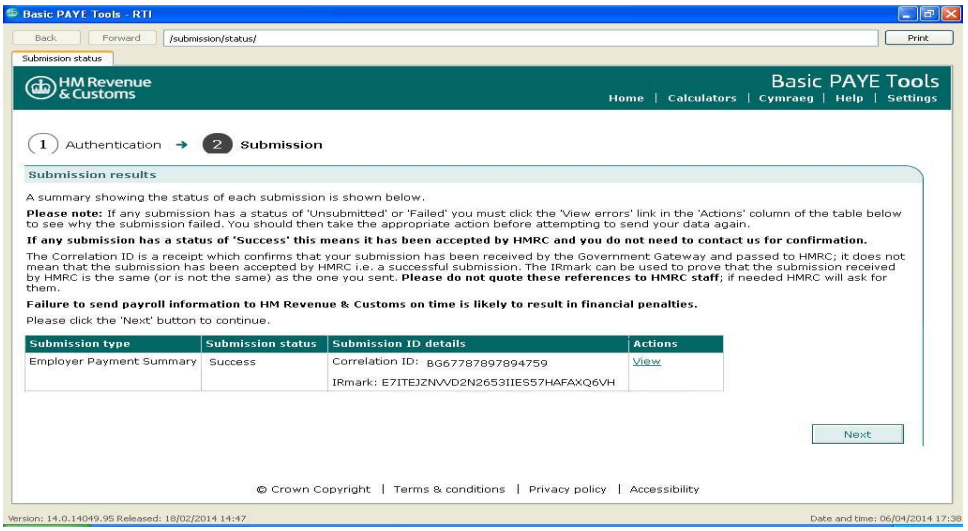
You will then be at the 'Submission authentication' screen where you will need to enter your User ID and Password and then select 'Next'. You may know these as the Government Gateway User ID and Password.


Basic PAYE Tools - RTI
Back
Forward
/submission/authenticate/9%2B10/
Print
Submission authentication
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication → 2 Submission
Submission authentication
The initial validation checks have been successful.
To enable HM Revenue & Customs to authenticate your online submission, please complete the fields below with your details then click the 'Next' button to continue.
* indicates required information
User ID: *
Password: *
Cancel
Next

The next screen indicates that the message is in the process of being sent to the Government Gateway.


Basic PAYE Tools - RTI
Back
Forward
/submission/status/
Print
Submission status
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication → 2 Submission
Submission status
Your submissions are now being submitted to the Government Gateway. This page will automatically refresh with the submission status displayed in the table below.
Once the submissions are complete the page will automatically navigate to the submission results page.
Submission type
Submission status
Submission status message
Employer Payment Summary
Submitting
Initialising submission

You should then receive the following submission success message.


Basic PAYE Tools - RTI
Back
Forward
/submission/status/
Print
Submission status
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
1 Authentication → 2 Submission
Submission results
A summary showing the status of each submission is shown below.
Please note: If any submission has a status of 'Unsubmitted' or 'Failed' you must click the 'View errors' link in the 'Actions' column of the table below to see why the submission failed. You should then take the appropriate action before attempting to send your data again.
If any submission has a status of 'Success' this means it has been accepted by HMRC and you do not need to contact us for confirmation.
The Correlation ID is a receipt which confirms that your submission has been received by the Government Gateway and passed to HMRC; it does not mean that the submission has been accepted by HMRC i.e. a successful submission. The IRmark can be used to prove that the submission received by HMRC is the same (or is not the same) as the one you sent. Please do not quote these references to HMRC staff; if needed HMRC will ask for them.
Failure to send payroll information to HM Revenue & Customs on time is likely to result in financial penalties.
Please click the 'Next' button to continue.
Submission type
Submission status
Submission ID details
Actions
Employer Payment Summary
Success
Correlation ID: BG67787897894759
IRmark: E7ITEJZNVVD2N2653IIES57HAFAXQ6VH
View
Next
© Crown Copyright | Terms & conditions | Privacy policy | Accessibility
Version: 14.0.14049.95 Released: 18/02/2014 14:47
Date and time: 06/04/2014 17:38

Top Tip	**You must repeat all of these steps every tax month – after you have paid the last staff wages for that tax month.** **Don't wait until the 19th of the next month.**

What happens if I send an EPS after the 19th of the month?

The EPS will not be taken into account for that period and you will have to pay the full amount due from your FPS. When the EPS is received it will be taken into account against the next period.

Amending or Correcting Recoverable Amounts

If you make a mistake, for example in Month 1 you enter the wrong Recoverable Amount, you can 'Change' the amount.

From the home page:

- select the employer from the 'Employer' list
- select the 'Employer Payment Summary and recoverable amounts' link from the menu
- from the table in the centre of the screen, select 'Change' for the tax month where you made a mistake
- amend the amounts and select 'Next' to move to the next screen
- this takes you back to the 'Employer Payment Summary and recoverable amounts' screen which has now been updated to reflect the recoverable amounts that you have just entered
- select the 'Outstanding submissions' link from the menu
- select the 'Send all outstanding submissions' link from the menu
- move through the following screens until you have sent the EPS to HMRC

The Employer Payment Record will be updated automatically.

Tell HMRC that you did not pay any staff wages in a whole tax month

You are required to send an FPS every time you pay your employees.

If you do not pay any employees during a whole tax month (from 6th of a calendar month to the 5th of the following month), HMRC won't know that, so HMRC will still be expecting you to send an FPS.

If HMRC does not receive an FPS covering any part of a whole tax month you may be sent a demand for a 'Specified Amount' as HMRC can specify the amount it estimates you owe based on previous payments/returns.

To avoid this, you need to 'Add a period with no payments to employees', then send an Employer Payment Summary (EPS). This replaces the 'nil payslip'.

Top Tips:

- you can report 'no payments to employees' for a tax month that has already ended
- you can report 'no payments to employees' for the current tax month
- you can report 'no payments to employees' for 1 or more future whole tax months, up to a maximum of 12 months, providing it is in the same tax year. The start date must be the first day of the **next** tax month - for instance, on 15 November you:
  - can submit a 'Nil Payment' EPS for the period 6 December to 5 January
  - cannot submit a 'Nil Payment' EPS for the period 6 January to 5 February

From the Home page:

- select the employer from the 'Employer' list
- select the 'Periods with no payments to employees' link from the menu
- select the 'Add a period with no payments to employees' link from the menu
- enter the start and end dates
- move through the screens by clicking on 'Next'
- select the 'Outstanding submissions' link from the menu
- select 'Send all outstanding submissions' link from the menu
- move through the following screens until you have sent the EPS to HMRC

The EPS **must** be sent to HMRC by the 19th of the month after the end of the tax month.

Annual Reporting and Tasks

Send your final payroll report

Send your final Full Payment Submission (FPS) on or before your employees' last payday of the tax year (which ends on 5 April).
You may be asked some end-of-year questions.
If you're sending your FPS after 6 March 2015, you won't have to answer these unless your payroll software tells you to.
If you run more than 1 payroll under the same PAYE scheme reference (eg for employees you pay weekly and monthly), include the end-of-year information in your last report.

When to send an Employer Payment Summary (EPS)

You should send your final report in an EPS instead of an FPS if any of the following apply:

- you forgot to put 'Yes' in the 'Final submission for year' field in your last FPS
- you didn't pay anyone in the final pay period of the tax year
- you sent your final FPS early and you didn't pay anyone for 1 or more full tax months in the last tax year

If you are late sending your final report

Send an FPS if it's 19 April or before. Otherwise send an Earlier Year Update (EYU). Give the difference between your last report and the final figures for the tax year. Don't give the year-to-date figures.

You'll usually be charged a penalty.

'Week 53' payments

If you pay your employees weekly, fortnightly or every 4 weeks, you might need to make a 'week 53' payment in your final FPS of the year.

The tool will work out 'week 53' payments for you.

HMRC will send a P800 form to any employees who has overpaid tax following a 'week 53' payment.

If you make a mistake

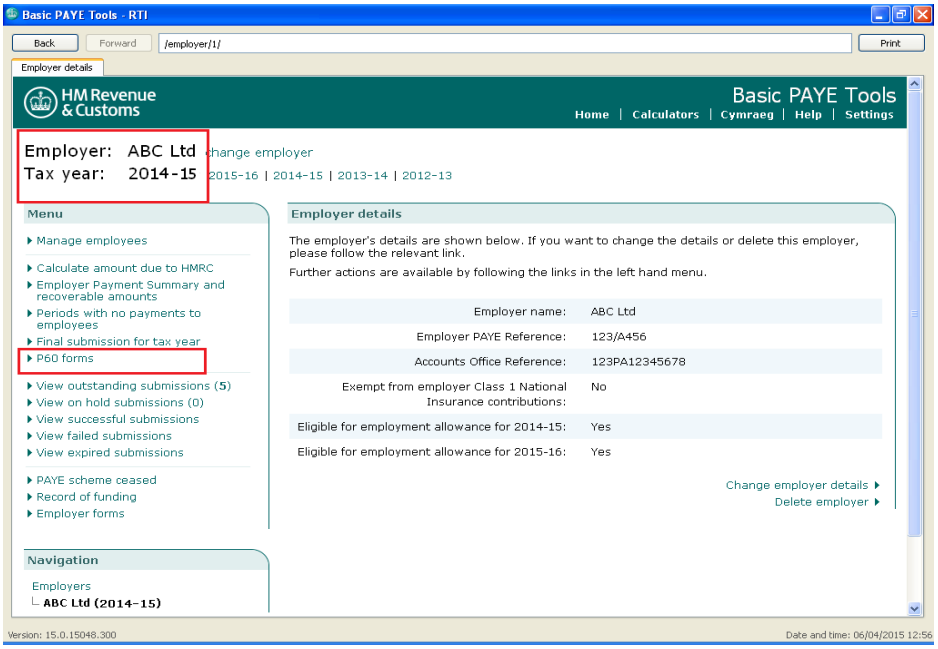
If you find a mistake in your final FPS of the year, what you need to do depends on the type of mistake and when you find it.

Mistake	When	What to do
Wrong payments or deductions	By 19 April	Send an additional FPS with corrected year-to-date figures, and enter '0' in 'Pay in this period'
Wrong payments or deductions	After 19 April	Send an EYU showing the difference between the amounts on the wrong FPS and the correct year-to-date amounts – don't give the year-to-date amounts
Wrong payment date	By 5 April	Send an additional FPS with the correct payment date – put '0' in 'Pay in this period' and give the year-to-date figures

P60 End of year certificate

By the 31st May each year you need to give each employee who was still employed by you on the 5th April a P60 for the tax year that has passed. Please ensure that you are using the latest version of Basic PAYE Tools.

To do this, change the tax year at the top of the page to '2014-15' and select 'P60 forms' from the menu.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/
Print
Employer details
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2014-15 2015-16 | 2014-15 | 2013-14 | 2012-13
Menu
Manage employees
Calculate amount due to HMRC
Employer Payment Summary and recoverable amounts
Periods with no payments to employees
Final submission for tax year
P60 forms
View outstanding submissions (5)
View on hold submissions (0)
View successful submissions
View failed submissions
View expired submissions
PAYE scheme ceased
Record of funding
Employer forms
Navigation
Employers
ABC Ltd (2014-15)
Employer details
The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link.
Further actions are available by following the links in the left hand menu.
Employer name: ABC Ltd
Employer PAYE Reference: 123/A456
Accounts Office Reference: 123PA12345678
Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2014-15: Yes
Eligible for employment allowance for 2015-16: Yes
Change employer details
Delete employer
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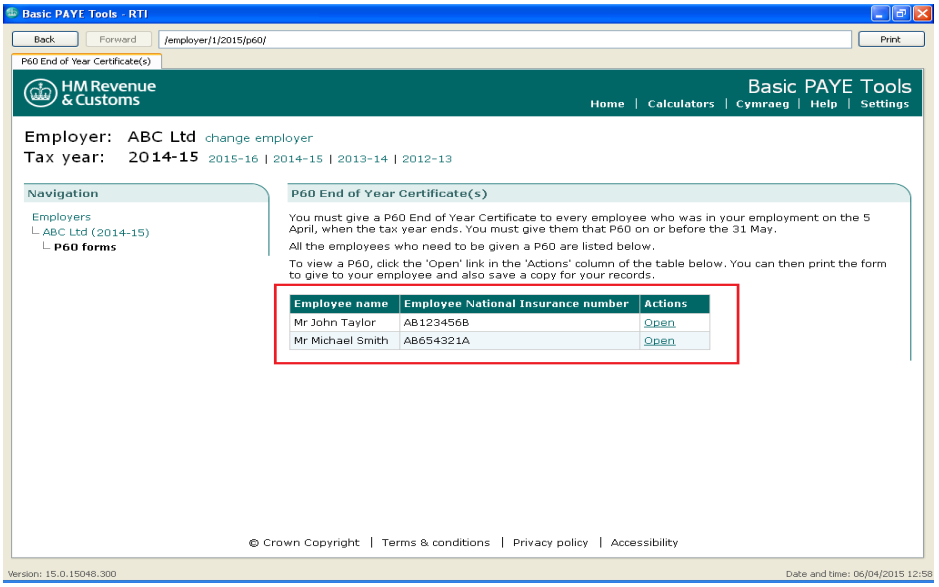
Select employee from the list and select 'open'.


Basic PAYE Tools - RTI
Back
Forward
/employer/1/2015/p60/
Print
P60 End of Year Certificate(s)
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer: ABC Ltd change employer
Tax year: 2014-15 2015-16 | 2014-15 | 2013-14 | 2012-13
Navigation
Employers
ABC Ltd (2014-15)
P60 forms
P60 End of Year Certificate(s)
You must give a P60 End of Year Certificate to every employee who was in your employment on the 5 April, when the tax year ends. You must give them that P60 on or before the 31 May.
All the employees who need to be given a P60 are listed below.
To view a P60, click the 'Open' link in the 'Actions' column of the table below. You can then print the form to give to your employee and also save a copy for your records.
Employee name
Employee National Insurance number
Actions
Mr John Taylor
AB123456B
Open
Mr Michael Smith
AB654321A
Open
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The P60 can then be viewed, printed or saved and emailed to your employee.

National Insurance Number (NINO) Verification Request (NVR)

A NINO Verification Request (NVR) allows employers to validate or obtain a National Insurance number for a **new employee**.

If you haven't already added this new employee to the Basic PAYE Tools, you must do this now.

Top Tip	You cannot send an NVR until 2 weeks after sending your first FPS.

From the Home page:

- select the employer from the 'Employer' list
- select the 'Manage employees' link from the menu
- select the employee you want to send an NVR for from the 'current employee' list
- select the 'National Insurance Number (NINO) Verification Request (NVR)' link from the menu
- select 'Next' to continue through the screens until you return to the 'Employee details' screen
- select the 'Outstanding submissions' link from the menu
- select the 'Send all outstanding submissions' link from the menu
- move through the following screens until you have sent the NVR to HMRC

Please note: When you send HMRC a request via the Basic PAYE Tools you will receive a reply which you can view through PAYE Online. The reply will tell you if the National Insurance number is right or not, or will provide a National Insurance number if you haven't got one.

For help on using PAYE Online, please see the guidance on the HMRC website.

Using HMRC's Online Service - PAYE for employers

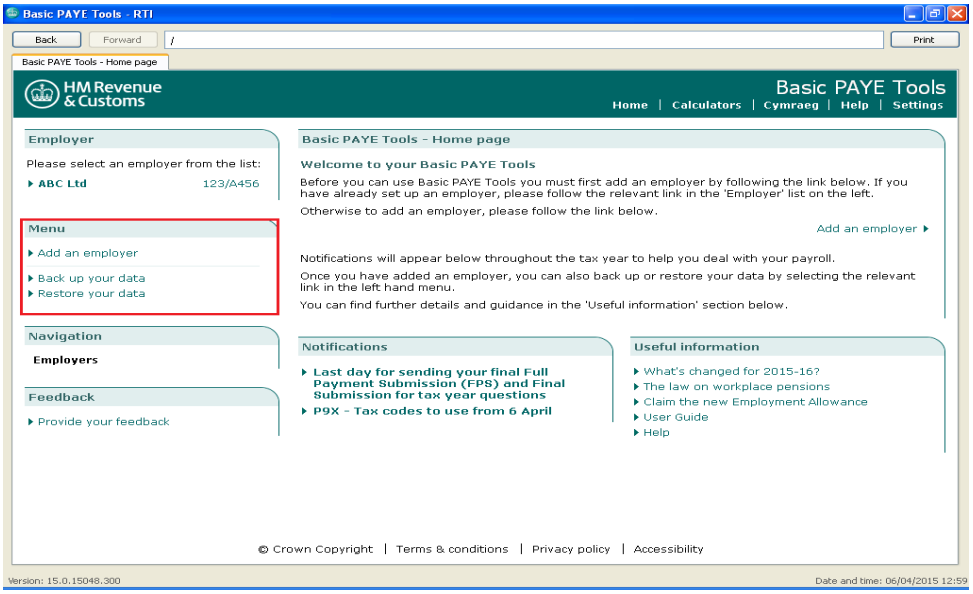
Back up your data

The security of the data held in the Basic PAYE Tools is your responsibility. HMRC does not have a copy of your data so if the data is lost or destroyed, or your computer crashes or is stolen HMRC will not be able to help you.

We recommend that you back up the data after each pay period and keep it separate from the computer.

You can back up data and save it onto any removable storage media such as a USB memory stick.

From the Home page, select the 'Back up your data' link from the menu.


Basic PAYE Tools - RTI
Back
Forward
/
Print
Basic PAYE Tools - Home page
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Employer
Please select an employer from the list:
ABC Ltd 123/A456
Menu
Add an employer
Back up your data
Restore your data
Navigation
Employers
Feedback
Provide your feedback
Basic PAYE Tools - Home page
Welcome to your Basic PAYE Tools
Before you can use Basic PAYE Tools you must first add an employer by following the link below. If you have already set up an employer, please follow the relevant link in the 'Employer' list on the left.
Otherwise to add an employer, please follow the link below.
Add an employer
Notifications will appear below throughout the tax year to help you deal with your payroll.
Once you have added an employer, you can also back up or restore your data by selecting the relevant link in the left hand menu.
You can find further details and guidance in the 'Useful information' section below.
Notifications
Last day for sending your final Full Payment Submission (FPS) and Final Submission for tax year questions
P9X - Tax codes to use from 6 April
Useful information
What's changed for 2015-16?
The law on workplace pensions
Claim the new Employment Allowance
User Guide
Help
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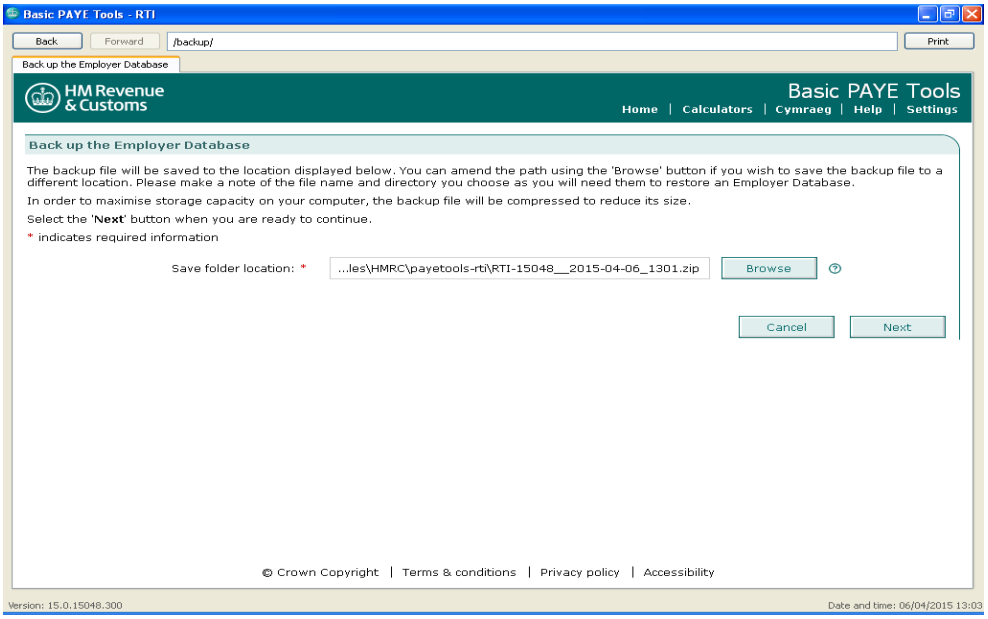
The default storage location is 'My Documents'. If you have an alternative location or storage media select the 'Browse' button.

In order to maximise storage capacity on your computer the data file will be compressed to reduce the file size.

The back up file name is displayed on this screen.


Basic PAYE Tools - RTI
Back
Forward
/backup/
Print
Back up the Employer Database
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Back up the Employer Database
The backup file will be saved to the location displayed below. You can amend the path using the 'Browse' button if you wish to save the backup file to a different location. Please make a note of the file name and directory you choose as you will need them to restore an Employer Database.
In order to maximise storage capacity on your computer, the backup file will be compressed to reduce its size.
Select the 'Next' button when you are ready to continue.
* indicates required information
Save folder location: *
...les\HMRC\payetools-rti\RTI-15048__2015-04-06_1301.zip
Browse
Cancel
Next
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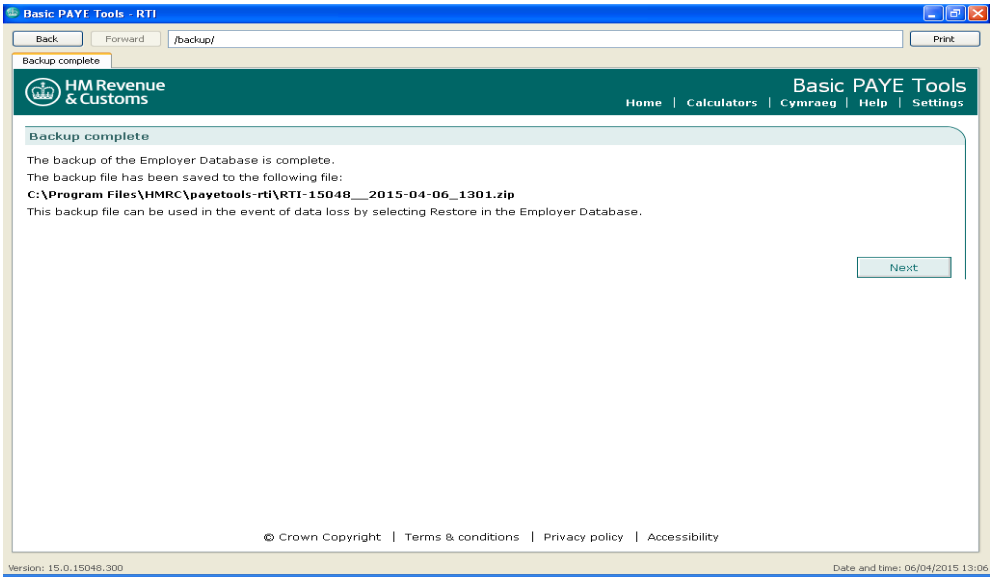
Once you have identified your preferred location of storage, select 'Next' to continue.

The 'Backup Complete' screen confirms the location and file name and your back up.


Basic PAYE Tools - RTI
Back
Forward
/backup/
Print
Backup complete
HM Revenue & Customs
Basic PAYE Tools
Home | Calculators | Cymraeg | Help | Settings
Backup complete
The backup of the Employer Database is complete.
The backup file has been saved to the following file:
C:\Program Files\HMRC\payetools-rti\RTI-15048__2015-04-06_1301.zip
This backup file can be used in the event of data loss by selecting Restore in the Employer Database.
Next
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Version: 15.0.15048.300
Date and time: 06/04/2015 13:06

Select 'Next' which will take you back to the home page.

That completes this guide.